



# Monthly Financial Management Report

For the Month Ended October 31, 2014



ESTABLISHED 1842

UNION COUNTY GOVERNMENT

NORTH CAROLINA



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## Transmittal Letter

The Management of Union County, NC, is pleased to provide the *Monthly Management Report* for the month ended October 31, 2014. This report, as reflected in the table of contents, focuses primarily on the financial condition of the County. This report will, over time, evolve as additional information is included and as there is refinement.

As this is an evolving process, we welcome critiques and suggestions for improving the report and its usefulness.

The goals of this report are as follows:

*Transparency* – The information included in this report reflects the cumulative financial transactions for the County through the month indicated. Additionally, there is analysis comparing this current year to prior years.

*Communications* – The report provides a concise tool to communicate financial trends and interpretation of the financial data to the public and the County's policy makers. Additionally, the report provides a means to generate conversation concerning the data. The trend data included in the report serves to provide an indicator based approach to reviewing the information. While trends vary from year-to-year, significantly differing trends are indicative of areas that may require additional analysis or review.

*Sustainability* – This report supports the Commission's goal of sustainability by providing a basis for policy decisions throughout the year. While historically the budget was primarily discussed during the budget making process, through this report, the information will bridge the time between the budget processes.

With these goals in mind, we respectfully submit the *Monthly Management Report for the Month Ended October 31, 2014*.

Cynthia A. Coto  
County Manager

Jeffrey A. Yates  
Exec. Dir. Of Administrative Services/CFO

## **Report Highlights for October 31, 2014**

Combined revenues outpaced expenditures for all funds by \$11,414,967 for the month ending October 31, 2014. Total revenues for the month of October were \$35,349,441 and expenditures were \$23,934,474. Year to date, the County has collected \$76,948,574 in revenues and expended \$89,839,460. In comparison to FY 2014, the County is 0.85% below last year's revenues and 8.11% above last year's expenditures. Additional detailed information can be found starting on page 4 of this report.

General Fund revenues exceeded expenditures by \$4,896,303 for the month ending October 31, 2014. Total revenues for the month of October were \$14,848,645 and expenditures were \$9,952,342. Expenditures have outpaced revenues by \$7,332,188 YTD through the month ended October 31, 2014. This trend is reflective of the historical cyclical nature of the revenue collection in the General Fund. Additional detailed information can be found starting on page 13 of this report.

Current and prior years' ad valorem taxes collected for real, personal, and public utility property for the month of October 31, 2014 were \$9,368,508 . Based on a three year historical year to date average for the same period, the County expected to collect \$14,759,392 YTD, however, the County has collected \$16,916,496 through October 31, 2014 putting it ahead of projections. The County is ahead of projections having collected 24.21% of total budget vs. an average collected at this point in time of 21.12%. Additional detailed information can be found on page 16 of this report.

Current and prior years' ad valorem taxes collected for vehicles for the month of October 31, 2014 were \$980,855 . Based on a three year historical year to date average through the same period, the County expected to have collected \$1,837,026 , however, the County has collected \$3,241,417 through October 31, 2014, well ahead of legally allowed projections. Collections are ahead of their historical averages due to the State of North Carolina's implementation of collecting taxes with license plate and registration renewals; three to four months ahead of the prior system. The current year contains final collections under the prior system as well as the new North Carolina collection system. This change in collections will result in a short-time increase in revenue. Therefore, prior years' collections are not a good comparison for this year and following years. Additional detailed information can be found on page 16 of this report.

As of October 31, 2014, the combined local option sales taxes of \$2,569,727 YTD have been collected. Based on the three year historical average, the County expected to have collected 8.18% of the total through the current period. The County is in line with projections, having collected 8.54% of sales tax. Additional detailed information can be found on page 17 of this report.

Water and Sewer revenues exceeded expenditures by \$1,195,521 during the month ended October 31, 2014. Total revenues were \$3,375,903 and expenditures were \$2,180,382. Year to date, revenues of \$10,946,386 have exceeded expenditures of \$7,202,000 by \$3,744,371. Additional detailed information can be found starting on page 19 of this report.

Water and Sewer Fund service charges collected the month of October 31, 2014 were \$3,030,053. Based on the three-year historical average, the County expected to collect \$2,472,577 for the same period. The County has collected \$9,488,592 in service charges through October 31, 2014 or roughly 32.17% of budget. Based on the three-year historical average through the same month, the County should have collected approximately 29.34% or \$8,653,526 of projected budget. Additional detailed information can be found on page 21 of this report.

Revenue for the Solid Waste Fund was \$289,147 for the month of October 31, 2014 and totals \$1,340,106 or 32.81% of projected budget year to date. The County is ahead of projections, having collected 0.75% more than the budgeted amount year to date. Additional detailed information can be found on page 23 of this report.

## Fiscal Indicators for October 31, 2014

Indicator	Trend	For the Month ended October 31, 20xx				
		FY 2015	FY 2014	FY 2013	FY 2012	FY 2011
All Funds Revenue	↑	76,948,574	77,609,327	64,898,287	56,974,399	77,643,294
All Funds Expenditures	↓	89,839,460	83,101,340	71,343,539	81,716,593	83,134,977
School Budgetary Fund Cash Flow (Net)**		-11,234,969				
Ad Valorem Taxes (CY & PY's)		23,828,467				
Ad Valorem Taxes - Vehicles (CY & PY's)		493,220				
Contracts, Grants & Subsidies		35,558,571				
General Fund Cash Flow (Net)***	↑	-7,332,188	-10,552,708	-11,998,892	-27,028,886	-32,345,438
Ad Valorem Taxes (CY & PY's)	↓	16,916,496	41,159,819	33,449,390	17,535,635	15,186,143
Ad Valorem Taxes - Vehicles (CY & PY's)	↓	3,241,417	5,058,403	4,164,458	3,755,855	3,292,275
Local Sales Tax - 1 Cent, Article 39	↑	1,236,675	1,133,891	1,056,319	991,213	864,404
Local Sales Tax - 1/2 Cent, Article 40	↑	676,636	629,200	619,072	585,491	578,012
Local Sales Tax - 1/2 Cent, Article 42	↑	656,416	603,761	565,357	525,530	465,103
Employee Compensation	↓	11,429,292	10,681,470	10,251,687	10,298,192	10,760,876
Employee Benefits	↓	6,212,094	5,757,658	4,823,121	4,335,100	4,437,369
Operating Costs	↓	8,719,681	8,955,521	7,682,057	7,206,968	7,084,407
Contracts, Grants & Subsidies	↑	4,232,518	30,798,496	31,160,747	29,706,274	29,902,759
Debt Service	↑	5,797,522	5,824,119	7,441,707	8,312,437	8,645,624
Water and Sewer Cash Flow (Net)	↑	3,744,371	2,443,295	3,447,376	-5,221,170	4,817,141
Service Charges	↑	9,488,592	8,045,062	7,916,196	7,476,939	8,256,693
Capacity and Tap Fees	↑	1,640,181	1,533,809	805,179	1,087,568	424,930
Operating Costs	↓	2,624,065	2,963,458	2,389,843	2,109,241	2,146,156
Solid Waste Revenue	→	1,340,106	1,621,925	1,297,405	1,232,873	1,131,881

\*Historical variance is based on the last 4 completed fiscal years. Debt service proceeds (refunding) are netted out of both revenues and expenditures.

\*\*First year of operation, no historical data available for trending analysis.

\*\*\*Included in FY 2012 was a one time Hospital Lease Revenue of \$54MM.



Positive Trend - more than 5% over statistical variance to the County's benefit



Neutral Trend to be Monitored - within 5% (above or below) of historical variance



Negative Trend - more than 5% under statistical variance to the County's detriment

## All Funds Report Highlights

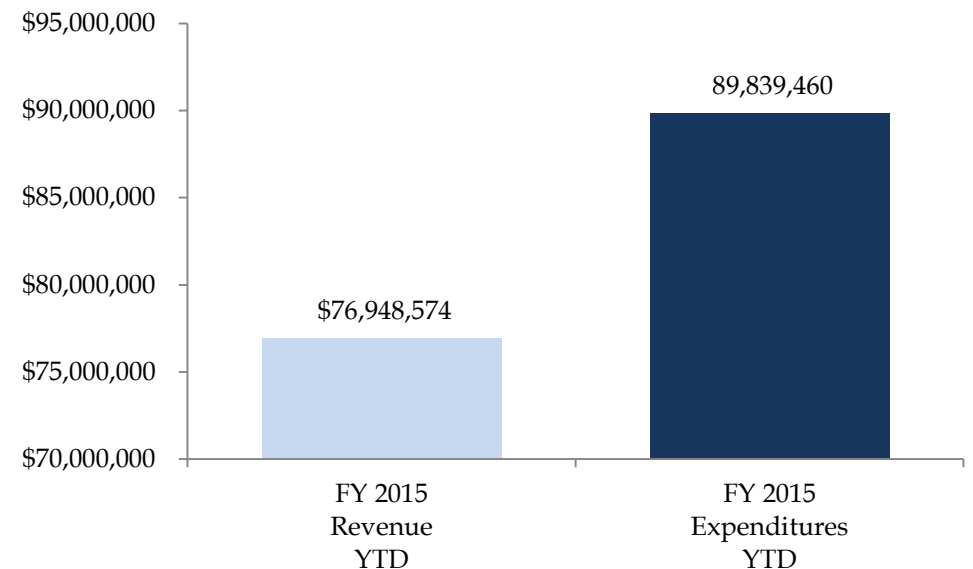
Combined fund cash flows can be deceiving, however, based on historical information the County typically runs a deficit in each of the first 3 months, and makes up most of the shortfall in the months of October and November.

In FY 2014, the County had collected \$77.61 MM through October 31st (adjusted), and had expended \$83.10 MM through the same period. The net cash flow deficit was \$5.49 MM.

In the last three fiscal years, the County has averaged collecting 19.44% of all actual revenues through the end of October, and expended 21.54% through the same period. Year to date the county has collected 21.70% of budgeted revenues and expended 25.33% of budgeted expenditures. Although revenue collections are above average, expenditures are also above average, therefore the outlook is negative.

### All Funds Cash Flow Analysis

	FY 2015 Revenue YTD	FY 2015 Expenditures YTD	Trend - Negative
July	\$ 3,933,984	18,897,686	(14,963,702)
August	18,706,810	20,762,676	(2,055,866)
September	18,958,339	26,244,624	(7,286,285)
October	35,349,441	23,934,474	11,414,967
November	-	-	-
December	-	-	-
January	-	-	-
February	-	-	-
March	-	-	-
April	-	-	-
May	-	-	-
June	-	-	-
<b>Total YTD</b>	<b>\$ 76,948,574</b>	<b>89,839,460</b>	<b>(12,890,886)</b>

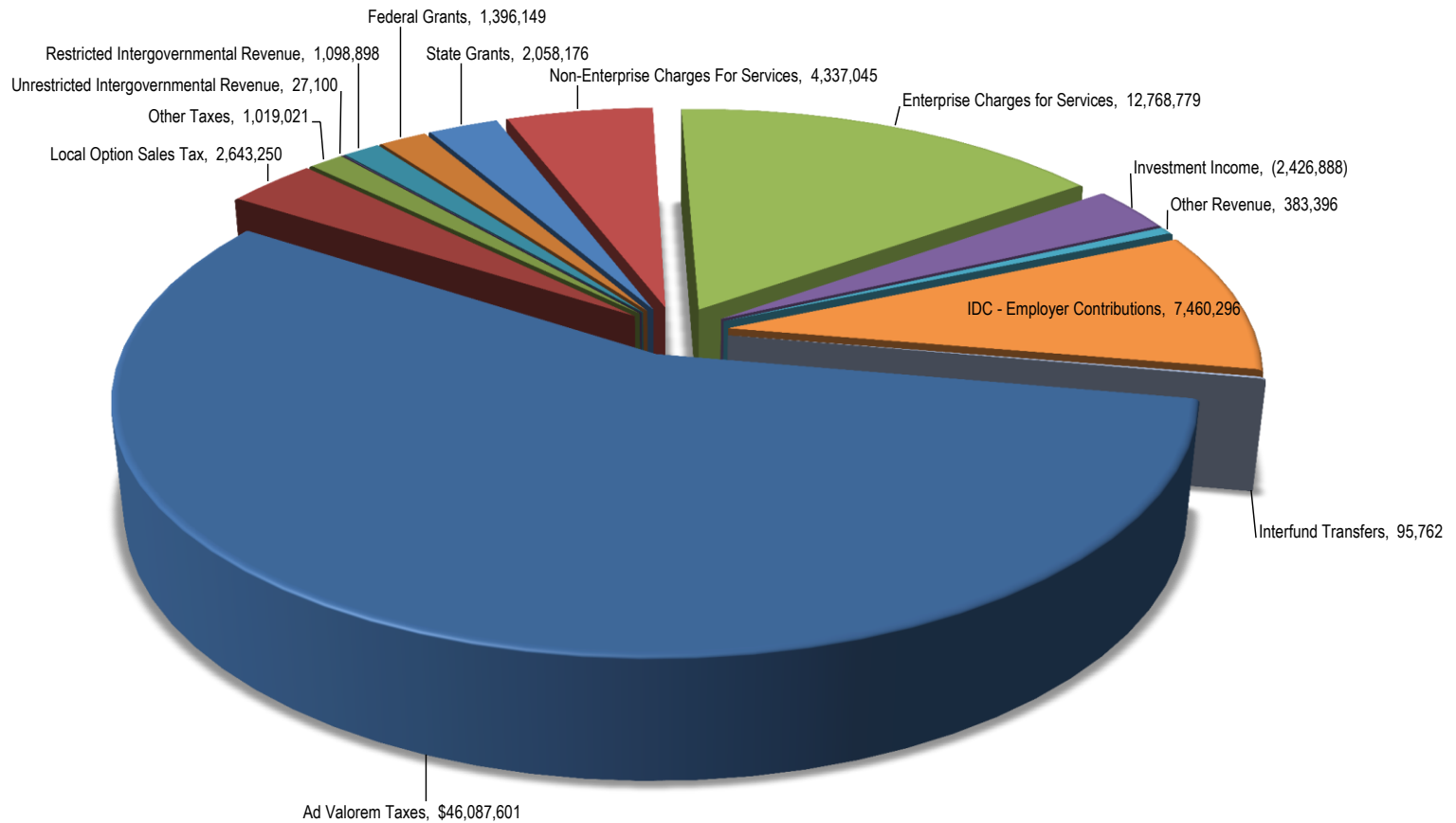


**Negative**

Although revenues collected year to date are ahead of the average, expenditures have mounted faster than revenues have historically.

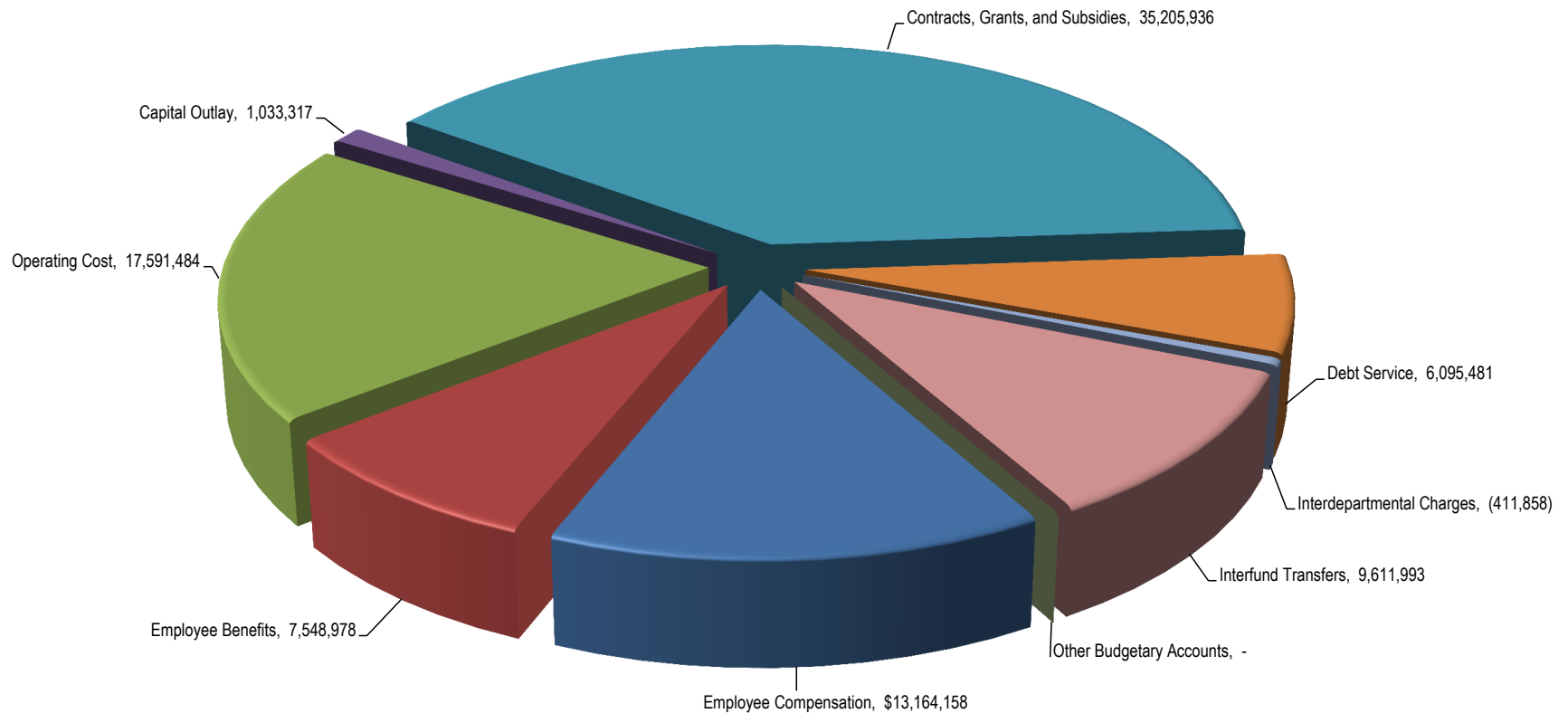
# All Funds Revenue

	FY 2015 Actual YTD	FY 2015 Revised Budget	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average	Trend - Negative
Ad Valorem Taxes	\$ 46,087,601	189,742,080	24.29%	22.08%	2.21%	During the past three years, the County has realized 19.44 percent of its actual revenues by October 31st. In FY 2015, the County has realized 21.70% percent of its budget estimates. Collections of ad valorem taxes, non-enterprise and enterprise charges for services, and local options sales taxes are all higher than their historic 3 year averages at this point. The implementation of three new Internal Service Funds in FY 2015 has lead to higher historical averages for interdepartmental charges (IDC) for employer contributions to the new funds.
Local Option Sales Tax	2,643,250	30,947,443	8.54%	8.19%	0.35%	
Other Taxes	1,019,021	3,813,898	26.72%	27.60%	-0.88%	
Unrestricted Intergovernmental Revenue	27,100	82,500	32.85%	25.37%	7.48%	
Restricted Intergovernmental Revenue	1,098,898	10,931,560	10.05%	13.93%	-3.88%	
Federal Grants	1,396,149	12,464,483	11.20%	18.77%	-7.57%	
State Grants	2,058,176	8,575,120	24.00%	59.02%	-35.02%	
Non-Enterprise Charges For Services	4,337,045	12,033,606	36.04%	27.85%	8.19%	
Enterprise Charges for Services	12,768,779	37,649,413	33.91%	29.22%	4.70%	
Investment Income	(2,426,888)	2,360,000	-102.83%	-220.58%	117.74%	
Other Revenue	383,396	6,933,231	5.53%	3.10%	2.43%	
IDC - Employer Contributions	7,460,296	26,717,001	27.92%	22.97%	4.95%	
Interfund Transfers	95,762	339,282	28.22%	18.13%	10.09%	
Total YTD	\$ 76,948,585	354,637,326	21.70%	19.44%	2.26%	



# All Funds Expenditures

	FY 2015 Actual YTD	FY 2015 Revised Budget	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average	Trend - Negative
Employee Compensation	\$ 13,164,158	45,282,812	29.07%	30.06%	-0.99%	During the past three years, the County has realized 21.54 percent of its actual expenditures by October 31st. In FY 2015, the County has realized 25.33 percent of its budget estimates. This is led by early spending on capital outlay, and interfund transfers.
Employee Benefits	7,548,978	27,200,905	27.75%	25.79%	1.97%	
Operating Cost	17,591,484	70,540,668	24.94%	25.66%	-0.73%	
Capital Outlay	1,033,317	4,249,640	24.32%	9.74%	14.57%	
Contracts, Grants, and Subsidies	35,205,936	110,526,784	31.85%	32.44%	-0.59%	
Debt Service	6,095,481	54,555,956	11.17%	9.42%	1.75%	
Interdepartmental Charges	(411,858)	(1,602,626)	25.70%	20.84%	4.85%	
Interfund Transfers	9,611,993	36,002,098	26.70%	14.84%	11.86%	
Other Budgetary Accounts	-	7,881,089	0.00%	0.00%	0.00%	
Total YTD	\$ 89,839,489	354,637,326	25.33%	21.54%	3.79%	





## *Investment Highlights and Economic Analysis*

### *Background*

The investment policy applies to the investment of short-term operating funds. It is the general policy of Union County to co-mingle all available aforementioned cash into a common investment portfolio with interest and/or investment earnings allocated to the various funds on a pro-rata basis. Specifically exempted from this policy are Social Services and Jail Inmate Fund trust accounts, (whereby Union County serves as the trustee for assets belonging to others) and bond and /or note proceeds. Regulations established by the Internal Revenue Service require local governments to exercise special treatment in the investment of bond and/or note proceeds, including the implementation of procedures designed to separately track investment earnings on the bonds and/or note proceeds for arbitrage and rebate calculations.

The primary objectives, in priority order, of the County's investment activities shall be: Safety, Liquidity, and Yield. With these priorities as the basis, the standard of prudence used by investment officials is the "prudent person" standard and is applied in the context of managing an overall portfolio.

Authority to manage the investment program is granted to the Finance Officer and is derived from G.S. 159-30.

The County purchases permitted investments through the approved "Broker/Dealer" list, in accordance with the internal control framework. Internal Controls are established through the investment policy.

Permitted investments are those which are qualified under Section 159-30 of the General Statutes of North Carolina, as amended from time to time.

### *Current Economic Conditions*

As we watch the economic data that is due in the week ahead, we will focus on retail sales. Despite the drop in gas prices, retail sales grew 0.2% month over month in October. We expect core control retail sales, which exclude

autos, gasoline, building materials and food, to also be up by the same amount<sup>1</sup>

1. North Carolina's statewide unemployment rate seasonally adjusted was 6.7 percent in September. This was a 0.1 of a percentage-point decrease from August's revised rate of 6.8 percent, and a 1.0 percentage-point decrease over the year. Over the month, the unemployment rate (not seasonally adjusted) increased in one county, decreased in 98, and remained the same in one. The attached map indicates the unemployment rates in each county as of September 2014.<sup>2</sup>

Union County's unemployment rate was 5.3 percent in September 2014. This was an increase of 0.9 percent from August's revised rate of 6.2 percent and a decrease of 1.2 percent from September 2014. The County's unemployment rate is below the State's 6.1 percent rate (not seasonally adjusted).<sup>2</sup>

2. The Conference Board, a New York based private research group, announced Tuesday, October 28, 2014 that it's Consumer Confidence Index, which had September, rebounded in October. The Index now stands at 94.5 (1985=100), up from 89.0 in September. The Present Situation Index edged up from 93.0 to 93.7, while the Expectations Index increased sharply to 95.0 from 86.4 in September. The Conference Board also announced on Monday, November 10, 2014, that it's, Employment Trends Index (ETI) increased in September. The index now stands at 123.09, up from 121.91 (an upward revision) in September. This represents a 7.7 percent gain in the ETI compared to a year ago.<sup>3</sup>

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<sup>1</sup> US Economics Team "US Economic Weekly", Bank of America Merrill Lynch, November 07, 2014.

<sup>2</sup> North Carolina Employment Security Commission, NC Department of Commerce – Labor and Economic Analysis Division, News Release, October 21, 2014 and October 29, 2014. This report can be found at:  
<http://www.ncesc1.com/PMI/rates/ratesmain.asp#county>

3. Union County's housing data is also starting to show signs of economic improvements. For July thru October 2014 there were 158 commercial permits and 1,122 residential permits issued for a total of 1,280 building permits issued county-wide, compared to July thru October of 2014 with total permits of 1,019; showing a 25.61 percent increase.<sup>4</sup>

National housing data continues to show improvement compared to 2013. Concerning building permits, "August was at a seasonally adjusted annual rate of 1,018,000. This is 1.5 percent ( $\pm 1.1\%$ ) above the revised August rate of 1,003,000 and is 2.5 percent ( $\pm 1.2\%$ ) above the September 2013 estimate of 993,000. Single-family authorizations in September were at a rate of 624,000; this is 0.5 percent ( $\pm 1.1\%$ )\* below the revised August figure of 627,000. Authorizations of units in buildings with five units or more were at a rate of 369,000 in September."

"Privately-owned housing starts in September were at a seasonally adjusted annual rate of 1,017,000. This is 6.3 percent ( $\pm 9.3\%$ )\* above the revised August estimate of 957,000 and is 17.8 percent ( $\pm 14.4\%$ ) above the September 2013 rate of 863,000. Single-family housing starts in September were at a rate of 646,000; this is 1.1 percent ( $\pm 8.3\%$ )\* above the revised August figure of 639,000. The September rate for units in buildings with five units or more was 353,000."<sup>5</sup>

National housing data represents an indicator or overall economic health, as well as an indicator of the mind of the consumer. Increases nationally and locally in permits and starts demonstrate positive growth, which in turn leads to growth in other sections.

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<sup>3</sup> Additional information concerning The Conference Board and the ETI can be found at [www.conference-board.org](http://www.conference-board.org)

<sup>4</sup> The County's data includes permits issued by Union County, City of Monroe, and the Town of Waxhaw.

<sup>5</sup> Mayo, Raemeka, et Al., "New Residential Construction in September 2014", US Census Bureau News Joint Release U.S. Department of Housing and Urban Development, October 17, 2014.

These indices have market impact as investors watch to attempt to forecast the economic future, thus moving markets higher or lower.

### *Current Portfolio at a Glance*

Given the economic uncertainty, we believe it is prudent to continue to maintain a relatively short position in our cash flow portfolio. At this point, locking into any longer term investments would yield minimal, if any, incremental interest rate yields.

For the months of July 2014 – October 2014 the County has earned \$331,288 in interest. This is 7.12% of total budgeted interest income for FY 2015. The total FY 2015 budget estimate for interest income is \$2,360,000.

In our Optimizer 1-3 and Optimizer 3-5 portfolios we will continue to rebalance our investment securities on a monthly basis to mirror the Merrill Lynch 1-3 and 3-5 Agency Bullet Indexes. The Merrill Lynch 1-3 and 3-5 Agency Bullet Indexes are ranked amongst the top ten bond mutual funds in the United States.

The attached graphs represent the amounts that are held within each portfolio and the breakdown of our portfolio by security type of investments as of October 31, 2014 compared to September 30, 2014.

As the pie charts attached indicate, we are in compliance with the North Carolina General Statute 159-30.

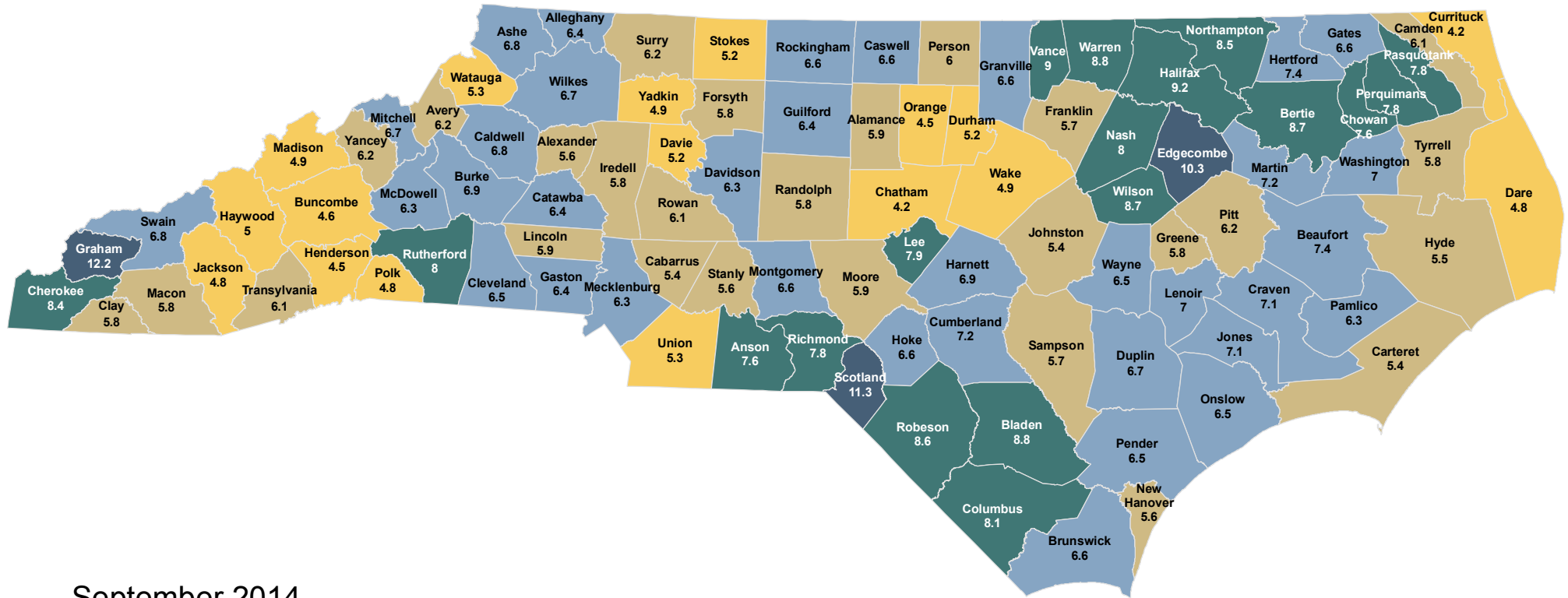
### *Conclusion*

There are several additional tasks to be undertaken concerning our portfolio and cash management. The planned improvements are as follows:

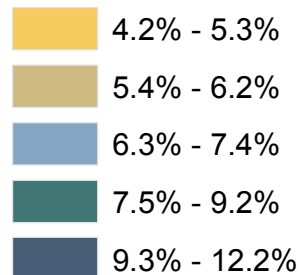
- Review and update investment policy, as needed.
- Review and update our cash flow planning, as needed.

We will continue to work toward these goals and will report regularly on their progress.

# North Carolina Unemployment Rates by County September 2014



September 2014



- ▲ 1 County Higher Than Previous Month
- ▼ 98 Counties Lower Than Previous Month
- = 1 County Same as Previous Month

North Carolina Rate 6.1%  
Not Seasonally Adjusted

Note: September 2014 data are preliminary.  
Prepared by Labor & Economic Analysis Division, North Carolina Department of Commerce 10\_2014



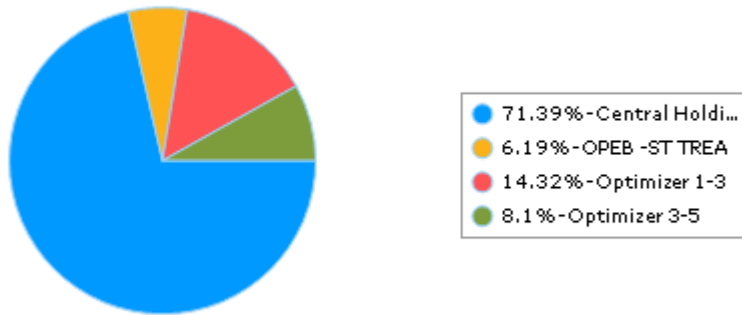
# **Union County** **Distribution by Portfolio Name - Market Value** **All Portfolios**

Begin Date: 9/30/2014, End Date: 10/31/2014

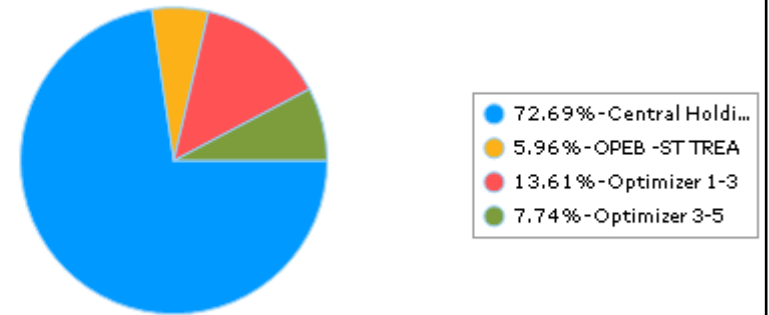
## **Portfolio Name Allocation**

Portfolio Name	Market Value 9/30/2014	% of Portfolio 9/30/2014	Market Value 10/31/2014	% of Portfolio 10/31/2014
Central Holdings	165,870,520.89	71.39	177,768,323.23	72.69
OPEB -ST TREA	14,374,673.12	6.19	14,571,419.29	5.96
Optimizer 1-3	33,284,350.66	14.32	33,291,406.06	13.61
Optimizer 3-5	18,829,132.23	8.10	18,932,656.90	7.74
<b>Total / Average</b>	<b>232,358,676.90</b>	<b>100.00</b>	<b>244,563,805.48</b>	<b>100.00</b>

## **Portfolio Holdings as of 9/30/2014**



## **Portfolio Holdings as of 10/31/2014**







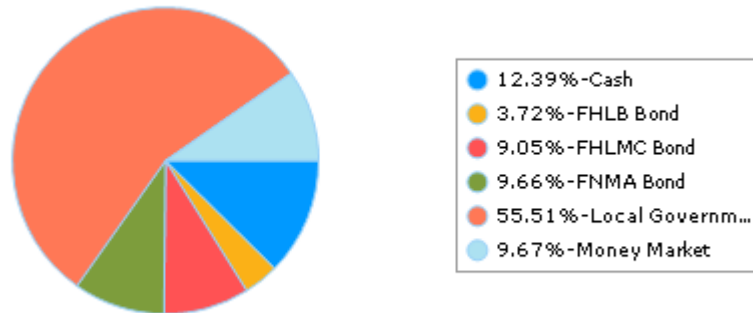
# **Union County** **Distribution by Security Type - Market Value** **All Portfolios**

Begin Date: 9/30/2014, End Date: 10/31/2014

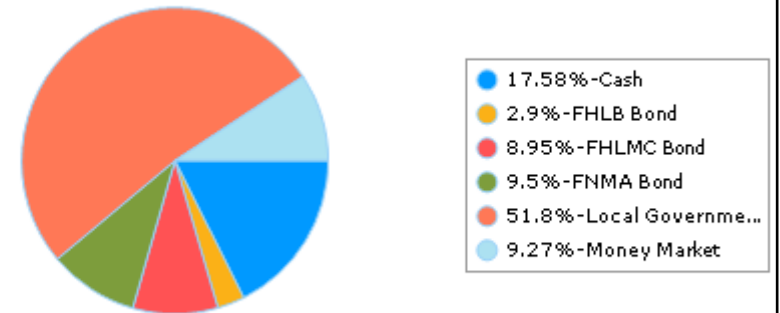
## **Security Type Allocation**

Security Type	Market Value 9/30/2014	% of Portfolio 9/30/2014	Market Value 10/31/2014	% of Portfolio 10/31/2014
Cash	28,792,211.61	12.39	42,989,984.02	17.58
FHLB Bond	8,638,133.56	3.72	7,083,756.29	2.90
FHLMC Bond	21,039,851.54	9.05	21,895,958.76	8.95
FNMA Bond	22,435,497.79	9.66	23,244,347.91	9.50
Local Government Investment Pool	128,982,579.31	55.51	126,678,955.61	51.80
Money Market	22,470,403.09	9.67	22,670,802.89	9.27
<b>Total / Average</b>	<b>232,358,676.90</b>	<b>100.00</b>	<b>244,563,805.48</b>	<b>100.00</b>

## **Portfolio Holdings as of 9/30/2014**



## **Portfolio Holdings as of 10/31/2014**



## Procurement Report

The Procurement Project Advertisement Report provides a snapshot of projected projects that are scheduled for bid within 30 to 60 or more days. This information can be used as a strategic business tool for the business community. If you have questions, please contact the procurement representative assigned to the solicitation.

### Union County, North Carolina Procurement Project Advertisement Report

Date: November 21, 2014



Project Description	Solicitation Method	Procurement Contact Person	Advertisement Date (estimated)	Due Date (Estimated)
880 Zone Development and Hwy 75 Pump Station Improvements	IFB	Cheryl Wright E-mail: <a href="mailto:Cheryl.wright@co.union.nc.us">Cheryl.wright@co.union.nc.us</a> Phone: (704)283-3563	October 27, 2014	December 2, 2014
Rays Fork Interceptor	IFB	Cheryl Wright E-mail: <a href="mailto:Cheryl.wright@co.union.nc.us">Cheryl.wright@co.union.nc.us</a> Phone: (704)283-3563	November 2014	December 2014
Short Line Extensions – FY15	IFB	Cheryl Wright E-mail: <a href="mailto:Cheryl.wright@co.union.nc.us">Cheryl.wright@co.union.nc.us</a> Phone: (704)283-3563	December 2014	January 2015
Facilities Maintenance Services	RFP	Cheryl Wright E-mail: <a href="mailto:Cheryl.wright@co.union.nc.us">Cheryl.wright@co.union.nc.us</a> Phone: (704)283-3563	January 2015	February 2015
DWI Services	RFP	David Shaul E-mail: <a href="mailto:David.shaul@co.union.nc.us">David.shaul@co.union.nc.us</a> Phone: (704) 283-3601	November 2014	December 2014
Food Services	RFP	David Shaul E-mail: <a href="mailto:David.shaul@co.union.nc.us">David.shaul@co.union.nc.us</a> Phone: (704) 283-3601	March 2015	April 2015
Apparel	IFB	Trina Horne E-mail: <a href="mailto:thorne@co.union.nc.us">thorne@co.union.nc.us</a> Phone: (704) 292-2562	January 2015	February 2015

**Note:** 1) The solicitation advertisement and due dates listed above are subject to change. Please check the Procurement web-page or contact a Procurement representative for updates.  
2) IFB = Invitation for Bid, RFP = Request for Proposal, RFQ = Request for Qualifications, RFI = Request for Information.

## General Fund Report Highlights

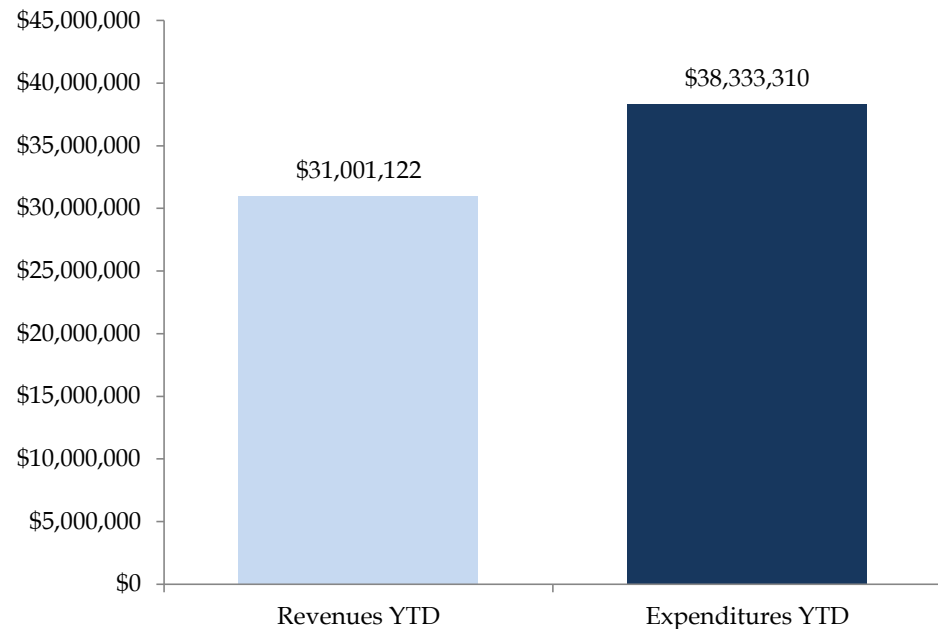
General Fund cash flows perform similarly to the combined funds chart seen on page 4. This is a result of the impact of ad valorem tax collections making up the largest part of the County-wide and General Fund budgeted revenues.

The General Fund is approximately \$27.24 million behind the same point last year in terms of revenue collections through October 31st. This is primarily due to ad valorem taxes being bifurcated between the General Fund and the Schools Budgetary Fund for the first time in FY 2015. This separation of ad valorem taxes caused a decline of \$26.06 million year over year in revenue collections.

Also, the General Fund is approximately \$30.46 million behind the same point last year in terms of expenditures through October 31st. Again, this is primarily due to the separation of the Schools Budgetary Fund spending from the General Fund for the first time in FY 2015. This separation of spending caused a decline of \$26.57 million year over year in contracts, grants and subsidies, primarily due to payments to the school system in FY 2014. These payments to the school system are now a part of the Schools Budgetary Fund in FY 2015. There is also a decline in interfund transfers of \$6.77 million year over year at this point in time; primarily due to pay-go capital contributions to the school system in the General Fund in FY 2014 that are now a part of the Schools Budgetary Fund in FY 2015.

### General Fund Cash Flow Analysis

	FY 2015 Revenue YTD	Trend - Negative	
July	\$ 1,161,274	7,472,619	(6,311,345)
August	6,752,707	8,243,542	(1,490,835)
September	8,238,496	12,664,807	(4,426,311)
October	14,848,645	9,952,342	4,896,303
November	-	-	-
December	-	-	-
January	-	-	-
February	-	-	-
March	-	-	-
April	-	-	-
May	-	-	-
June	-	-	-
Total YTD	\$ 31,001,122	38,333,310	(7,332,188)



**Positive**

Revenues collected and expenditures year to date are both behind the average due to the bifurcation of the General Fund and the Schools Budgetary. The net impact of this reduction in revenues and expenditures is positive, compared to prior years.

## ***General Fund Fund Balance - Changes Year To Date***

General Fund Fund Balance FYE 6/30/2014	\$ 80,147,839
Less: Non-Spendable Fund Balance	(204,937)
Less: Restricted Fund Balance	(14,979,838)
Less: Committed Fund Balance	(31,916,595)
Less: Assigned Fund Balance	(31,743,278)
Total Unassigned Available for Appropriation	<u>\$ 1,303,191</u>

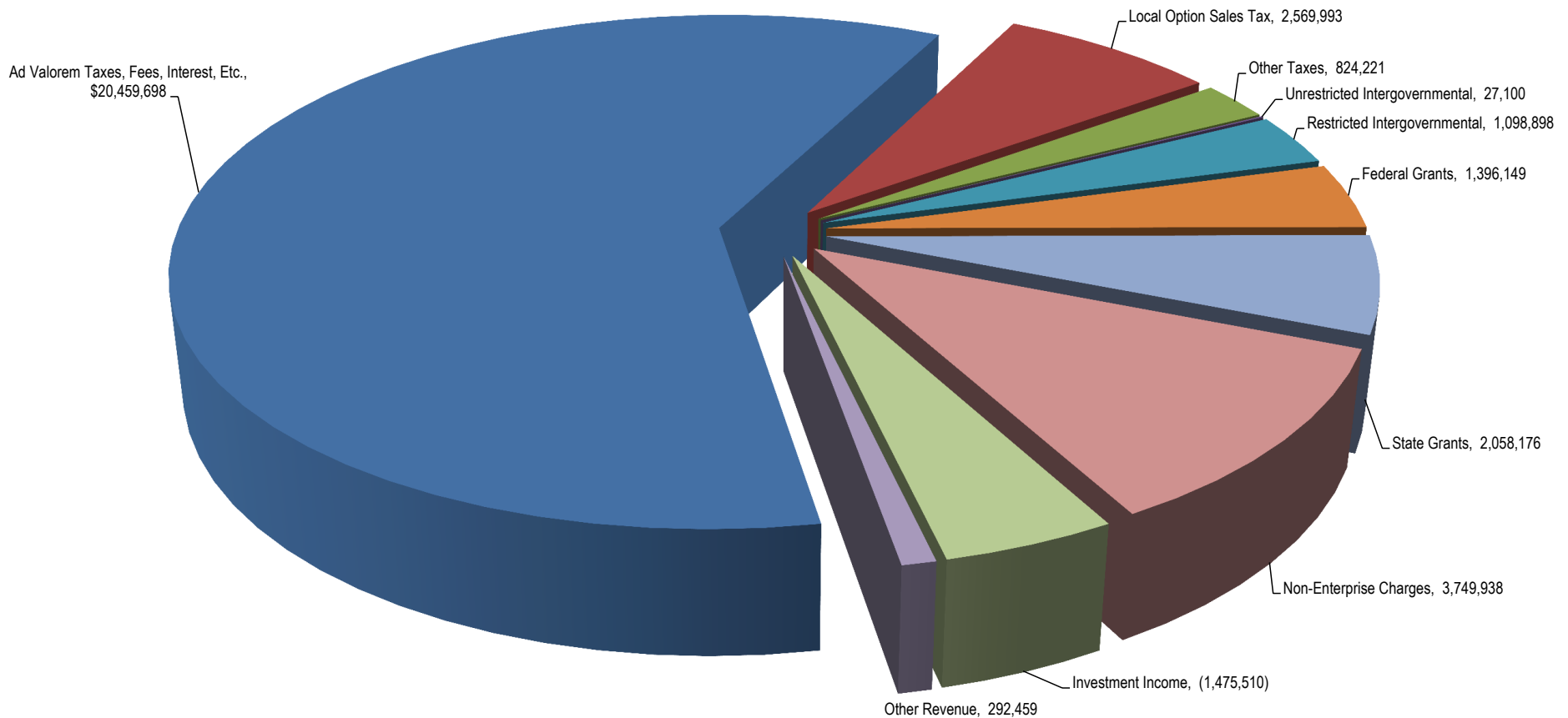
This is an overview of the General Fund's Fund Balance beginning at the end of the previous fiscal year (6/30/2014), and delineates the uses of fund balance during the current fiscal year. From the fund balance at the end of the last fiscal year, we remove project balances, restricted fund balances, and non-spendable fund balance.

Additionally we have shown the amounts assigned for the FY 2015 Schools Budgetary Fund and the General Fund budgets (original and revised appropriations); including pay-go funding for the Human Services facility and other items.

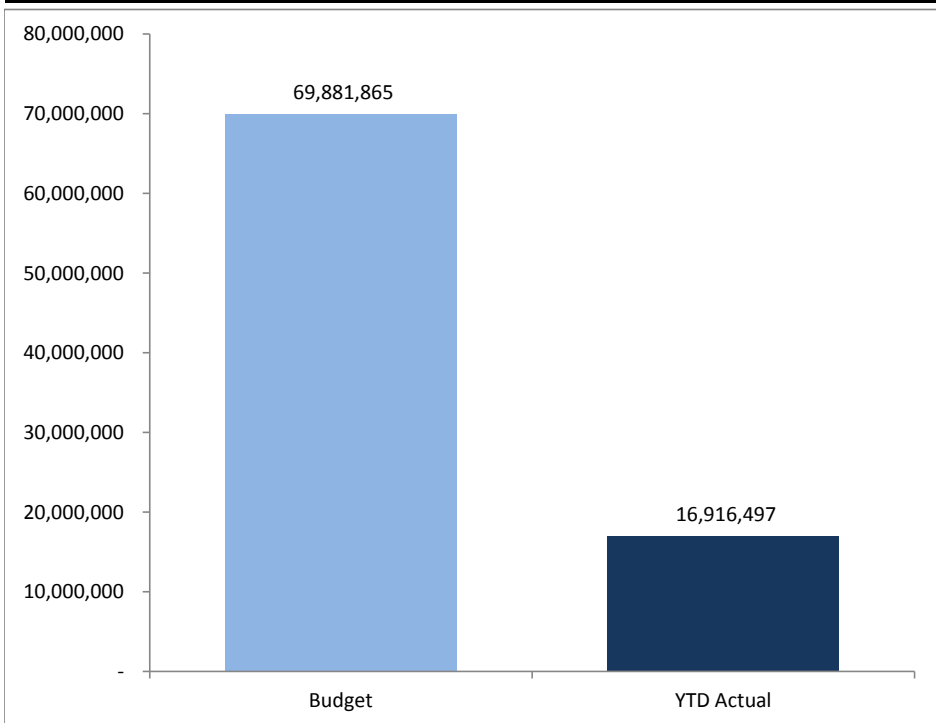


## General Fund Revenue

	FY 2015 Actual YTD	FY 2015 Revised Budget	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average	Trend - Neutral
Ad Valorem Taxes, Fees, Interest, Etc.	\$ 20,459,698	76,391,825	26.78%	22.04%	4.74%	During the past three years, the General Fund has realized 18.21 percent of its actual revenues by October 31st. In FY 2015, the General Fund realized 19.64 percent of its budget estimates. This is led by early collection of ad valorem taxes that are currently over 4.7 percent ahead of the County's 3 year average. In addition, non-enterprise charges for service are higher than their historic 3 year average at this point. Investment income is negative due to prior year end accrual reversals in the current year; the amount will normalize as the year progresses.
Local Option Sales Tax	2,569,993	30,093,981	8.54%	8.19%	0.35%	
Other Taxes	824,221	2,383,000	34.59%	33.62%	0.97%	
Unrestricted Intergovernmental	27,100	82,500	32.85%	25.37%	7.48%	
Restricted Intergovernmental	1,098,898	10,931,560	10.05%	14.50%	-4.44%	
Federal Grants	1,396,149	12,464,483	11.20%	18.77%	-7.57%	
State Grants	2,058,176	8,575,120	24.00%	59.02%	-35.02%	
Non-Enterprise Charges	3,749,938	9,522,754	39.38%	29.45%	9.93%	
Investment Income	(1,475,510)	500,000	-295.10%	-706.00%	410.90%	
Other Revenue	292,459	6,901,931	4.24%	2.64%	1.60%	
Total YTD	\$ 31,001,122	157,847,154	19.64%	18.21%	1.43%	



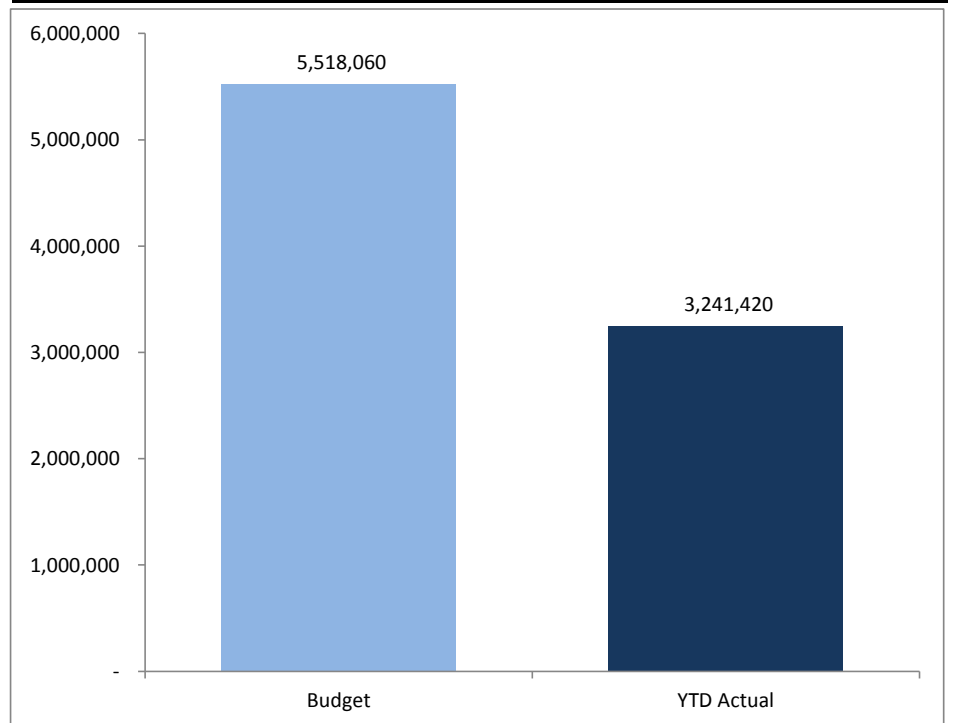
Current & Prior Ad Valorem Taxes		Revised Budget \$ 69,881,865		
	FY 2015 Actual YTD	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average
July	\$ 672,898	0.96%	0.42%	0.54%
August	3,796,484	5.43%	4.28%	1.16%
September	3,078,606	4.41%	4.50%	-0.09%
October	9,368,508	13.41%	11.92%	1.48%
November	-	0.00%	0.00%	0.00%
December	-	0.00%	0.00%	0.00%
January	-	0.00%	0.00%	0.00%
February	-	0.00%	0.00%	0.00%
March	-	0.00%	0.00%	0.00%
April	-	0.00%	0.00%	0.00%
May	-	0.00%	0.00%	0.00%
June	-	0.00%	0.00%	0.00%
Total YTD	\$ 16,916,496	24.21%	21.12%	3.09%



Positive

The trend is positive as a result of the first four months of collections coming in stronger than the 3 year average actual collection rate. The collection rate is currently 3.09% ahead of the expected collection rate.

Current & Prior Ad Valorem Taxes - Auto		Revised Budget \$ 5,518,060		
	FY 2015 Actual YTD	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average
July	\$ 50,563	0.92%	9.01%	-8.10%
August	1,109,898	20.11%	8.10%	12.01%
September	1,100,101	19.94%	7.08%	12.86%
October	980,855	17.78%	9.10%	8.68%
November	-	0.00%	0.00%	0.00%
December	-	0.00%	0.00%	0.00%
January	-	0.00%	0.00%	0.00%
February	-	0.00%	0.00%	0.00%
March	-	0.00%	0.00%	0.00%
April	-	0.00%	0.00%	0.00%
May	-	0.00%	0.00%	0.00%
June	-	0.00%	0.00%	0.00%
Total YTD	\$ 3,241,417	58.74%	33.29%	25.45%



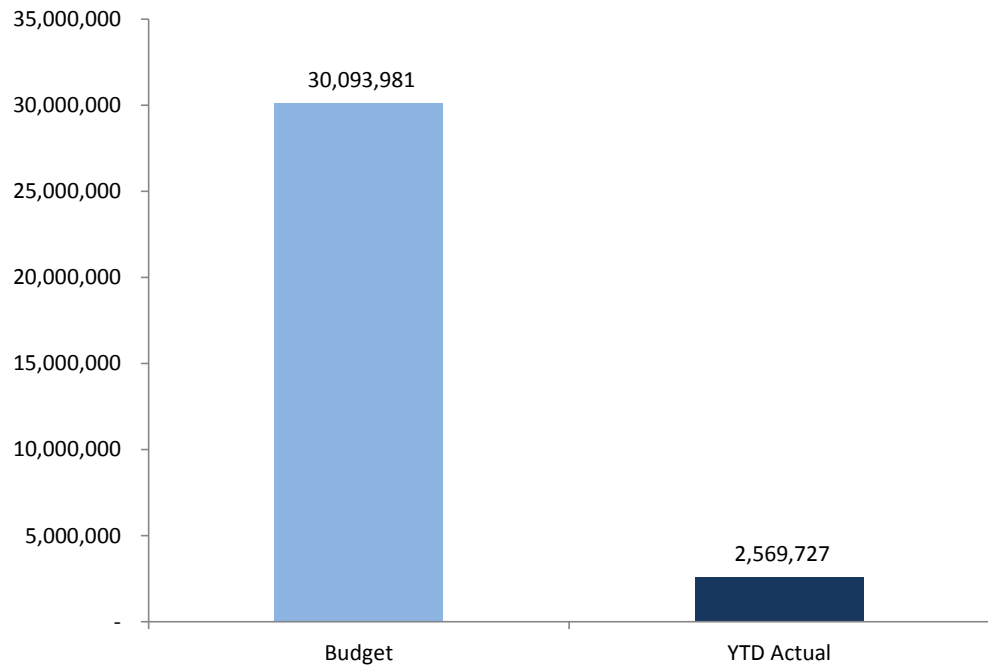
Positive

The trend is positive as a result of the first four months of collections coming in stronger than the 3 year average actual collection rate. The collection rate is currently 25.45% ahead of the expected collection rate due to the delay in Tax Rate changes by the NCVTS. As the year progresses this will normalize.

## Combined Local Option Sales Tax

Revised Budget \$ 30,093,981

	FY 2014 Actual YTD	FY 2014 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2014 Variance To Average
July	\$ -	0.00%	0.00%	0.00%
August	-	0.00%	0.00%	0.00%
September	-	0.00%	0.00%	0.00%
October	2,569,727	8.54%	8.18%	0.36%
November	-	0.00%	0.00%	0.00%
December	-	0.00%	0.00%	0.00%
January	-	0.00%	0.00%	0.00%
February	-	0.00%	0.00%	0.00%
March	-	0.00%	0.00%	0.00%
April	-	0.00%	0.00%	0.00%
May	-	0.00%	0.00%	0.00%
June	-	0.00%	0.00%	0.00%
Total YTD	\$ 2,569,727	8.54%	8.18%	0.36%



Neutral

Combined Local Option Sales Taxes pursuant to North Carolina General Statutes Articles 39, 40 and 42 is up .36% over prior years' average to date.

Fiscal year ending 2011 was the bottom of the bell curve for local option sales tax revenues, and given sales tax yielded over 12% of the General Fund revenue in FY 2014, we would expect this to continue increasing as the economy improves.

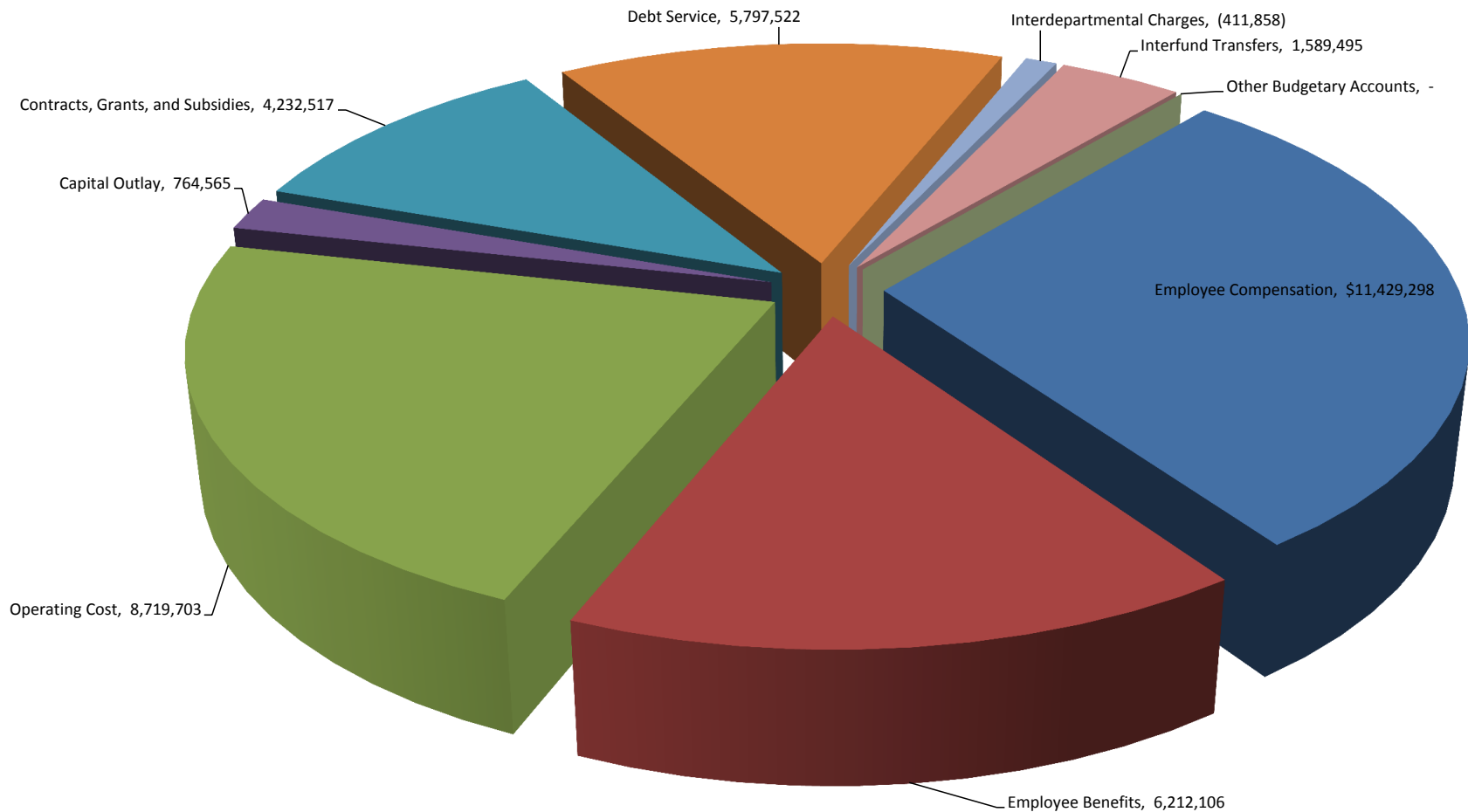
The Local Option Sales Tax is shown on a 3 month delay. For example: retail sales that occur in July, are reported to the State in August, State distribution calculations occur during September, and local option sales tax distributions are sent to counties and municipalities during October. By the State Treasurer's accounting requirements, the local option sales taxes from sales that occur in April, May and June, which are distributed to counties and municipalities in July, August and September, must be accrued to or accounted for during the month of June of each fiscal year.

By State Statute, 30% of Article 40 and 60% of Article 42 must be spent on school capital outlay or debt service for school capital outlay. These percentages of the local option sales taxes are currently all used by the County to pay a portion of the school facilities debt service.

# General Fund Expenditures

	FY 2015 Actual YTD	FY 2015 Revised Budget	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average	
Employee Compensation	\$ 11,429,298	39,055,421	29.26%	30.05%	-0.78%	During the past three years, the General Fund has realized 21.44 percent of its actual expenditures by October 31st. In FY 2015, the General Fund realized 22.79 percent of its budget estimates. This is a result of higher than normal expenditures in debt service, employee benefits, and capital outlay.
Employee Benefits	6,212,106	22,432,747	27.69%	25.43%	2.26%	
Operating Cost	8,719,703	33,428,211	26.08%	27.28%	-1.19%	
Capital Outlay	764,565	1,624,544	47.06%	12.97%	34.10%	
Contracts, Grants, and Subsidies	4,232,517	12,601,643	33.59%	33.70%	-0.11%	
Debt Service	5,797,522	48,400,730	11.98%	7.91%	4.07%	
Interdepartmental Charges	(411,858)	(1,602,626)	25.70%	20.84%	4.85%	
Interfund Transfers	1,589,495	11,934,600	13.32%	15.53%	-2.21%	
Other Budgetary Accounts	-	323,000	0.00%	0.00%	0.00%	
Total YTD	\$ 38,333,348	168,198,270	22.79%	21.44%	1.35%	

Trend - Neutral

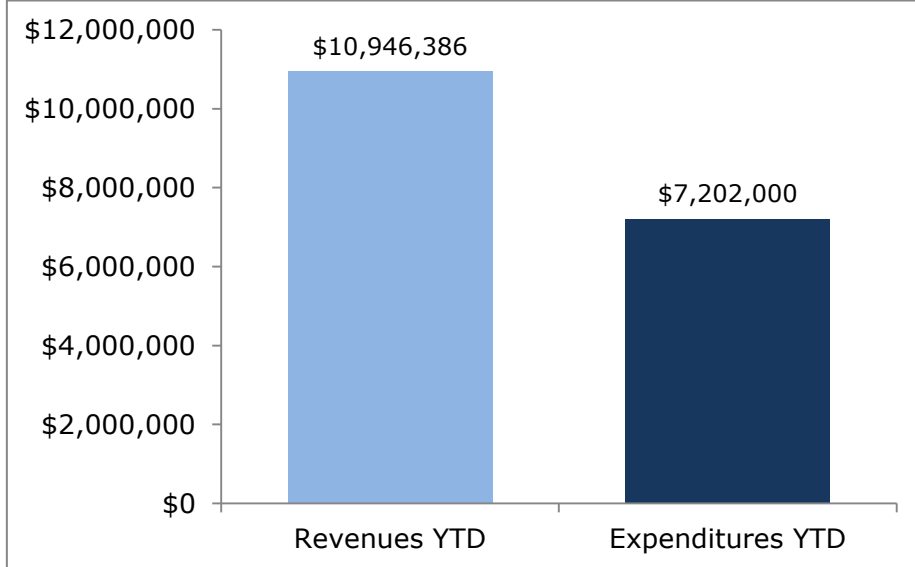




## Water and Sewer Fund Highlights

### Water and Sewer Fund Cash Flow Analysis

	FY 2015 Revenue YTD	FY 2015 Expenditures YTD	Monthly Over/(Under)
July	\$ 872,580	1,251,329	(378,749)
August	3,435,117	1,723,237	1,711,880
September	3,262,781	2,047,062	1,215,719
October	3,375,903	2,180,382	1,195,521
November	-	-	-
December	-	-	-
January	-	-	-
February	-	-	-
March	-	-	-
April	-	-	-
May	-	-	-
June	-	-	-
<b>Total YTD</b>	<b>\$ 10,946,381</b>	<b>7,202,010</b>	<b>3,744,371</b>



**Positive**

Revenues are up over 18% above the same point in FY 2014, while expenditures have increased by roughly 6.5%. Net Revenues are over 50% higher than the same period last year.

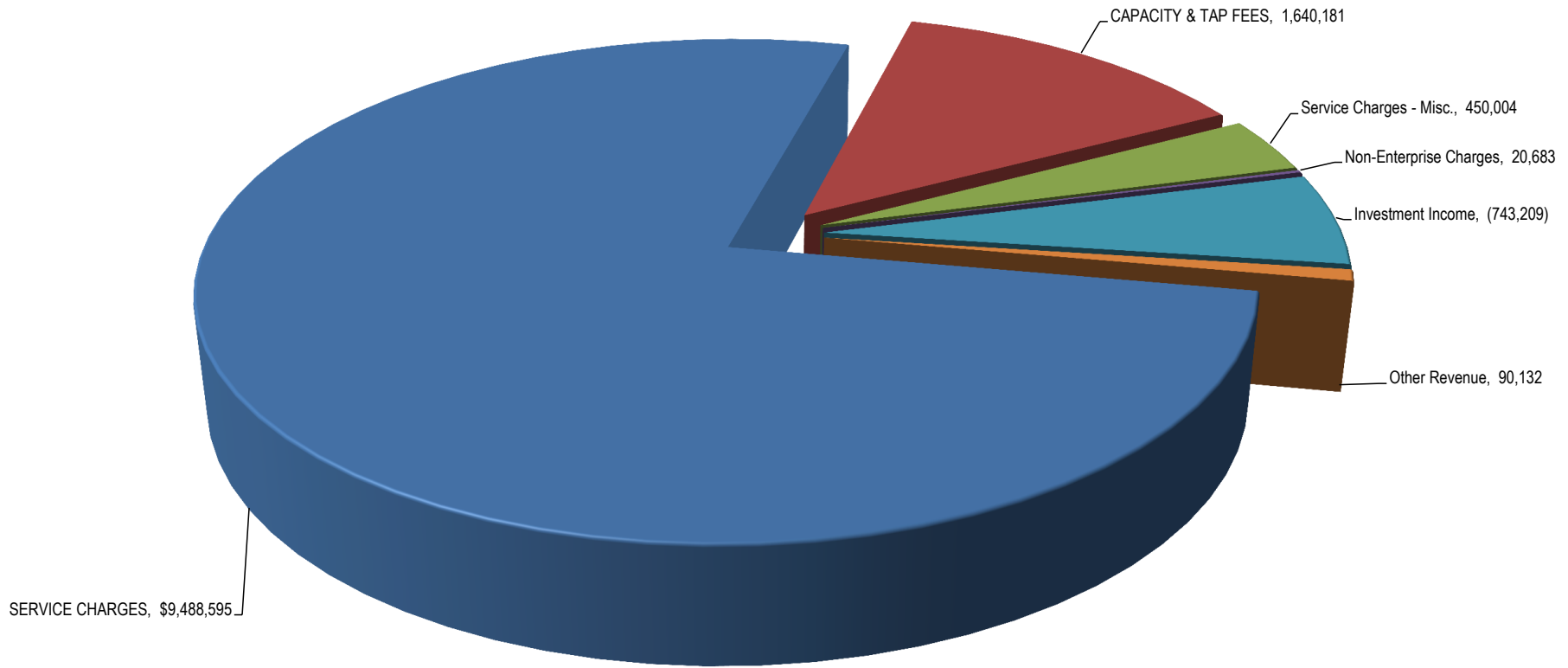
In comparison to FY 2014, the current fiscal year is off to a better start. Through the first 4 months last year the Water and Sewer Fund had a \$2.44 million positive cash flow, compared to the current year with a \$3.74 million positive cash flow.

Depending on the weather in the coming months the fund's trend faces uncertainty. The dry summer has helped the Water and Sewer fund service fee revenues exceed historical actual realized collections. Positive cash flow during the beginning of the year is necessary to support debt service principal payments at the end of the year, in the months of April and June.

Potential positives are that the fund implemented the first of a three phase of rate increases approved and adopted in June 2014 and took effect in July.

## Water and Sewer Revenue

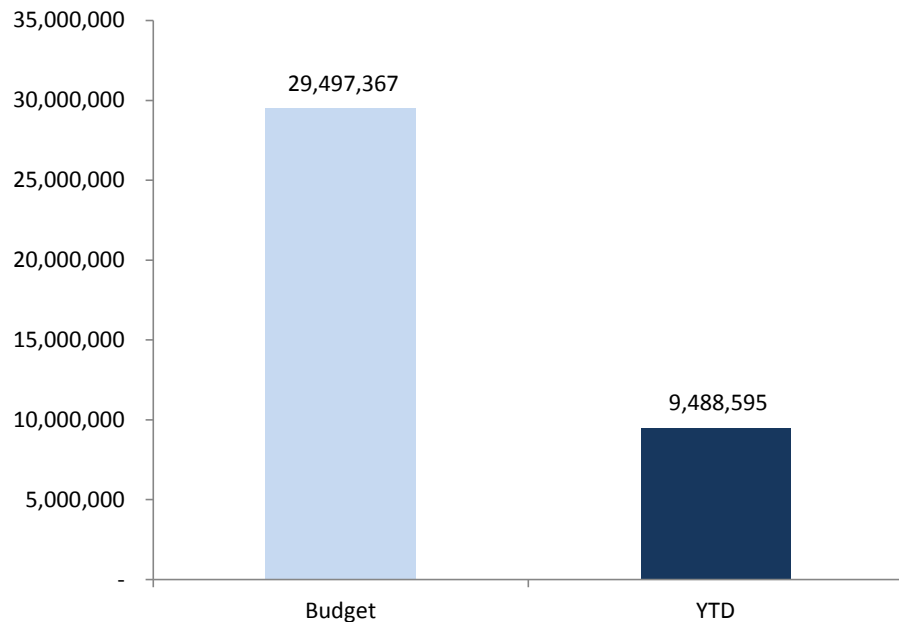
	FY 2015 Actual YTD	FY 2015 Revised Budget	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average	Trend - Positive
SERVICE CHARGES	\$ 9,488,595	29,497,367	32.17%	29.34%	2.83%	The County Water and Sewer Revenue is 7.00% above the 3-year average actual realized revenues collected. This is a combination of above average revenue generation in all line items, with the exception of Investment Income. Investment income is negative due to prior year end accrual reversals in the current year; the amount will normalize as the year
CAPACITY & TAP FEES	1,640,181	3,246,230	50.53%	25.49%	25.04%	
Service Charges - Misc.	450,004	762,840	58.99%	35.10%	23.89%	
Non-Enterprise Charges	20,683	5,000	413.66%	25.30%	388.36%	
Investment Income	(743,209)	325,000	-228.68%	242.08%	-470.76%	
Other Revenue	90,132	31,100	289.81%	24.23%	265.58%	
Total YTD	\$ 10,946,386	33,867,537	32.32%	25.31%	7.01%	



## SERVICE CHARGES

Revised Budget \$ 29,497,367

	FY 2015 Actual YTD	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average
July	\$ 946,556	3.21%	0.95%	2.26%
August	2,569,185	8.71%	10.14%	-1.43%
September	2,942,798	9.98%	8.97%	1.00%
October	3,030,053	10.27%	9.26%	1.01%
November	-	0.00%	0.00%	0.00%
December	-	0.00%	0.00%	0.00%
January	-	0.00%	0.00%	0.00%
February	-	0.00%	0.00%	0.00%
March	-	0.00%	0.00%	0.00%
April	-	0.00%	0.00%	0.00%
May	-	0.00%	0.00%	0.00%
June	-	0.00%	0.00%	0.00%
Total YTD	\$ 9,488,592	32.17%	29.34%	2.83%



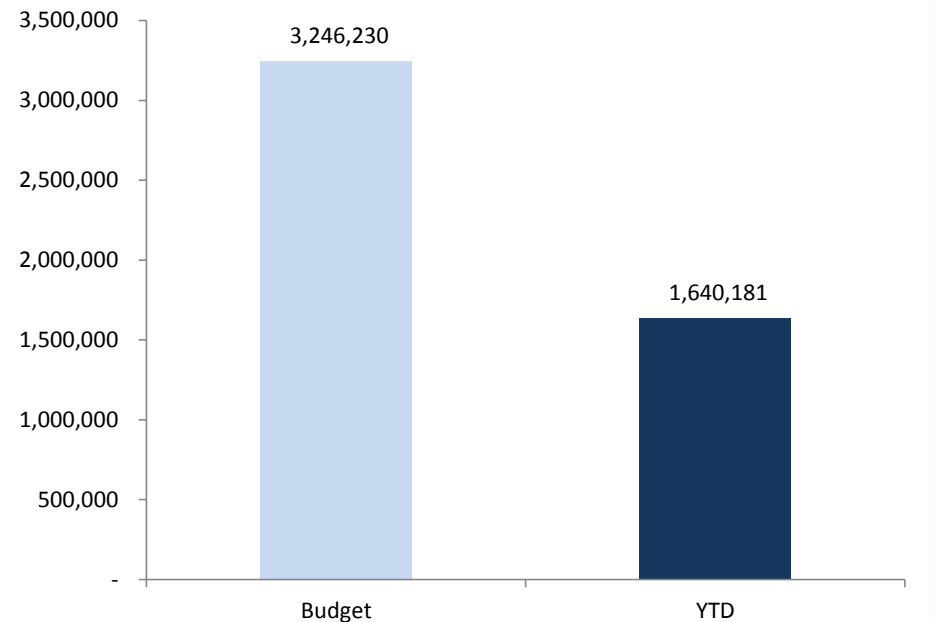
Neutral

Service charges are 2.83% over the 3 year variace, however this is after a 6.5% rate increase that was effective in July.

## CAPACITY & TAP FEES

Revised Budget \$ 3,246,230

	FY 2015 Actual YTD	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average
July	\$ 539,280	16.61%	4.20%	12.41%
August	754,175	23.23%	4.16%	19.07%
September	174,205	5.37%	8.14%	-2.77%
October	172,521	5.31%	8.98%	-3.67%
November	-	0.00%	0.00%	0.00%
December	-	0.00%	0.00%	0.00%
January	-	0.00%	0.00%	0.00%
February	-	0.00%	0.00%	0.00%
March	-	0.00%	0.00%	0.00%
April	-	0.00%	0.00%	0.00%
May	-	0.00%	0.00%	0.00%
June	-	0.00%	0.00%	0.00%
Total YTD	\$ 1,640,181	50.53%	25.49%	25.04%

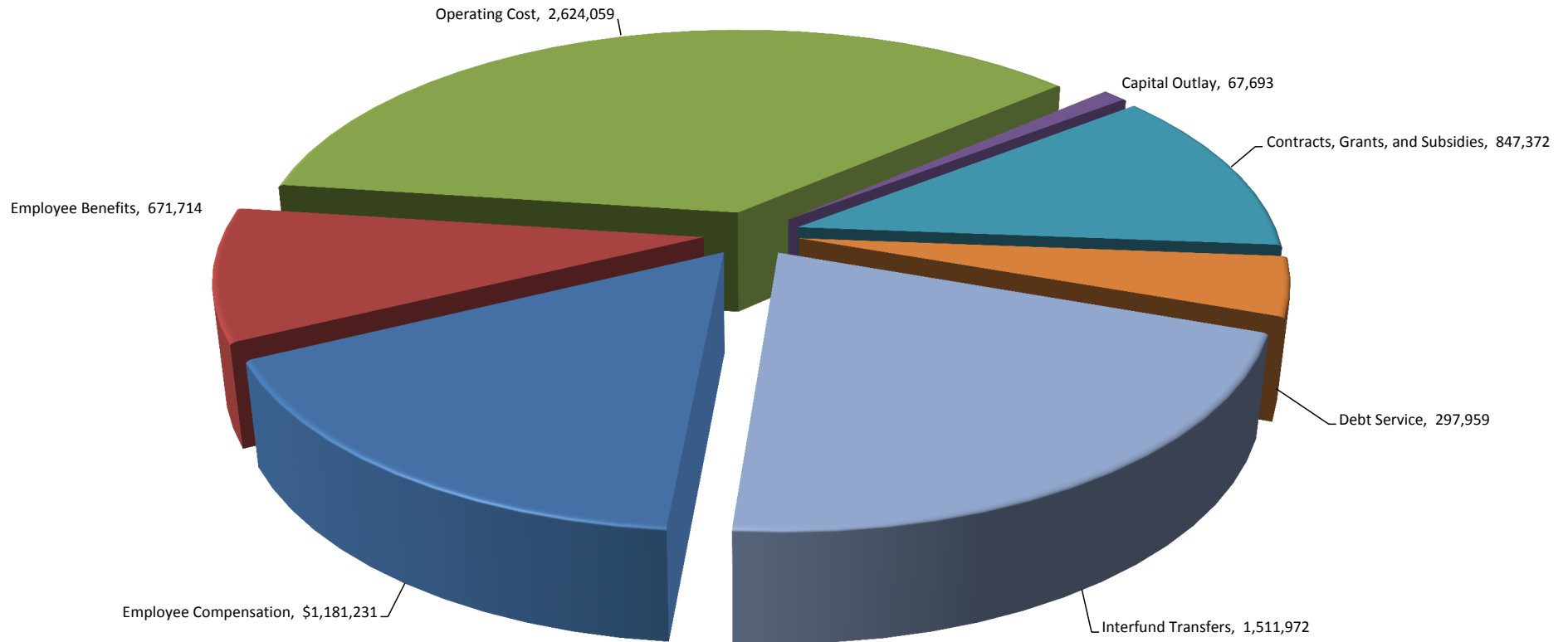


Positive

Capacity and Tap fees took off to a great start in July and August, however have slowed below their historical averages in September and October. The outlook is still positive, but may change depending on future data.

## Water and Sewer Expenditures

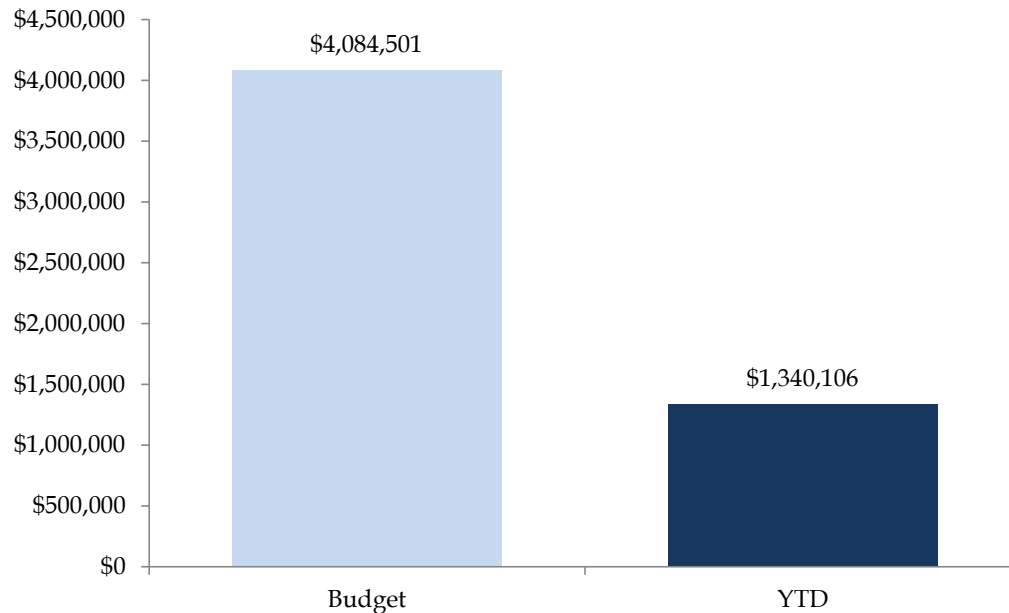
	FY 2015 Actual YTD	FY 2015 Revised Budget	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average	Trend - Negative
Employee Compensation	\$ 1,181,231	4,262,599	27.71%	30.16%	-2.45%	The Water and Sewer expenditure trend is neutral as a result of expenditures exceeding their 3 year averages through the same period. Employee benefits, interfund transfers, and Contracts, grants, and subsidies are all above their 3 year variance. As a result, the total expenditures are up slightly. We will continue to monitor these expenses in the coming months.
Employee Benefits	671,714	2,414,677	27.82%	25.35%	2.47%	
Operating Cost	2,624,059	13,574,732	19.33%	21.97%	-2.64%	
Capital Outlay	67,693	767,357	8.82%	8.29%	0.53%	
Contracts, Grants, and Subsidies	847,372	2,614,402	32.41%	11.25%	21.16%	
Debt Service	297,959	6,155,226	4.84%	11.87%	-7.03%	
Interfund Transfers	1,511,972	4,535,916	33.33%	11.11%	22.22%	
Total YTD	\$ 7,202,000	34,324,909	20.98%	17.61%	3.37%	





## Solid Waste Fund Operating Revenue

TIPPING & BAG FEES		Revised Budget \$ 4,084,501		
	FY 2015 Actual YTD	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average
July	\$ 377,426	9.24%	8.51%	0.73%
August	340,580	8.34%	8.88%	-0.54%
September	332,953	8.15%	7.57%	0.59%
October	289,147	7.08%	8.39%	-1.31%
November	-	0.00%	0.00%	0.00%
December	-	0.00%	0.00%	0.00%
January	-	0.00%	0.00%	0.00%
February	-	0.00%	0.00%	0.00%
March	-	0.00%	0.00%	0.00%
April	-	0.00%	0.00%	0.00%
May	-	0.00%	0.00%	0.00%
June	-	0.00%	0.00%	0.00%
Total YTD	\$ 1,340,106	32.81%	32.06%	0.75%



Neutral

This trend is neutral due to fees being generated are currently .75% above historical levels.

The Solid Waste Fund Revenues are performing below their 3 year average through October. This could be a result of the increases for bag rates, scrap tire fee disposal and an increase in overall residential construction over the past year. Additionally, hauler revenue is down as a result of a new payment policy requiring secured payment from a financial institution.

YTD the County is approximately \$289K ahead of the same point last year in terms of revenues collection.



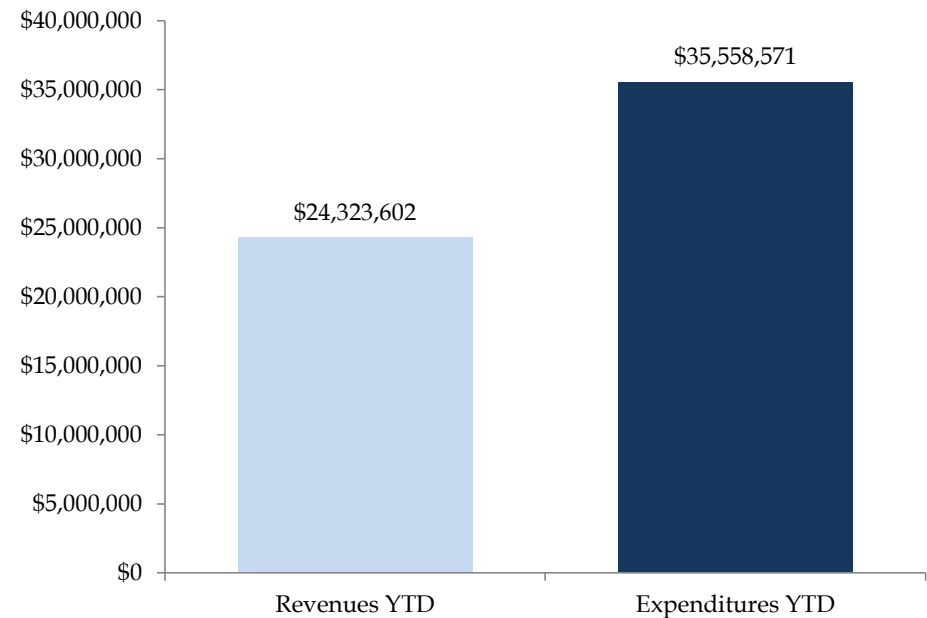
## Schools Budgetary Fund Report Highlights

The School Budgetary Fund is a new fund and will typically be negative over the first 4 months of the fiscal year, as a result of revenues derived from ad valorem property taxes that are collected in earnest starting in October.

We expect this fund to close the fiscal deficit by December, however, in the mean time, have used funds on hand in order to pay for the expenditures to the Local Education Agency, which are broken into 12 monthly installments.

### Schools Fund Cash Flow Analysis

	FY 2015 Revenue YTD	FY 2015 Expenditures YTD	Monthly Over/ (Under)
July	\$ 173,548	8,927,454	(8,753,906)
August	5,321,769	8,847,294	(3,525,525)
September	4,945,266	8,888,494	(3,943,228)
October	13,883,019	8,895,329	4,987,690
November	-	-	-
December	-	-	-
January	-	-	-
February	-	-	-
March	-	-	-
April	-	-	-
May	-	-	-
June	-	-	-
Total YTD	\$ 24,323,602	35,558,571	(11,234,969)



**Negative**

When expenditures exceed revenues, the County is forced to dip into funds on hand to provide the LEA their monthly allotment. We expect this fund to run a deficit the first 4-5 month of the fiscal year.

*All Funds**Gross Category Report*

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Ad Valorem Taxes		-46,087,601	-189,742,080	-143,654,479	75.71%	28.36%	24.11%
Local Option Sales Tax		-2,643,250	-30,947,443	-28,304,193	91.46%	8.04%	8.35%
Other Taxes		-1,019,021	-3,813,898	-2,794,877	73.28%	29.47%	27.24%
Unrestricted Intergovernmental Revenue		-27,100	-82,500	-55,400	67.15%	29.69%	27.67%
Restricted Intergovernmental Revenue		-1,098,898	-10,931,560	-9,832,662	89.95%	9.96%	16.90%
Federal Grants		-1,396,149	-12,464,483	-11,068,334	88.80%	18.17%	18.75%
State Grants		-2,058,176	-8,575,120	-6,516,944	76.00%	64.72%	63.97%
Non-Enterprise Charges For Services		-4,337,045	-12,033,606	-7,696,561	63.96%	29.63%	28.96%
Enterprise Charges for Services		-12,768,779	-37,649,413	-24,880,634	66.09%	26.97%	30.50%
Debt Proceeds - Restrtricted Revenue		0	0	0	0.00%	0.00%	1.18%
Investment Income		2,426,888	-2,360,000	-4,786,888	202.83%	-64.37%	-324.60%
Other Revenue		-383,396	-6,933,231	-6,549,835	94.47%	3.59%	4.79%
Internal Service Fund Charges		-7,460,296	-26,717,001	-19,256,705	72.08%	28.54%	22.67%
Interfund Transfers		-95,762	-339,282	-243,520	71.78%	54.39%	0.00%
Other Funding Sources		0	-12,047,709	-12,047,709	100.00%	0.00%	0.00%
Total	REVENUE	-76,948,585	-354,637,326	-277,688,741	78.30%	24.46%	16.52%
<b>EXPENDITURES</b>							
Employee Compensation		13,164,158	45,282,812	32,118,654	70.93%	29.56%	30.05%
Employee Benefits		7,548,978	27,200,905	19,651,927	72.25%	28.88%	26.16%
Operating Cost		17,590,164	70,540,668	52,950,504	75.06%	27.14%	25.26%
Capital Outlay		1,033,317	4,249,640	3,216,323	75.68%	11.69%	13.30%
Contracts, Grants, and Subsidies		35,205,936	110,526,784	75,320,848	68.15%	31.91%	33.27%
Debt Service		6,095,481	54,555,956	48,460,475	88.83%	12.21%	5.08%
Interdepartmental Charges		-411,858	-1,602,626	-1,190,768	74.30%	31.64%	15.34%
Interfund Transfers		9,611,993	36,002,098	26,390,105	73.30%	44.51%	0.00%
Other Budgetary Accounts		0	7,881,089	7,881,089	100.00%	0.00%	0.00%
Total	EXPENDITURES	89,838,169	354,637,326	264,799,157	74.67%	27.89%	19.11%
Total All Funds		12,889,584	0				

**GENERAL FUND****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Ad Valorem Taxes		-20,459,698	-76,391,825	-55,932,127	73.22%	28.28%	24.05%
Local Option Sales Tax		-2,569,993	-30,093,981	-27,523,988	91.46%	8.04%	8.35%
Other Taxes		-824,221	-2,383,000	-1,558,779	65.41%	35.59%	33.00%
Unrestricted Intergovernmental Revenue		-27,100	-82,500	-55,400	67.15%	29.69%	27.67%
Restricted Intergovernmental Revenue		-1,098,898	-10,931,560	-9,832,662	89.95%	11.66%	16.90%
Federal Grants		-1,396,149	-12,464,483	-11,068,334	88.80%	18.17%	18.75%
State Grants		-2,058,176	-8,575,120	-6,516,944	76.00%	64.72%	63.97%
Non-Enterprise Charges For Services		-3,749,938	-9,522,754	-5,772,816	60.62%	29.96%	30.92%
Debt Proceeds - Restrtricted Revenue		0	0	0	0.00%	0.00%	1.18%
Investment Income		1,475,510	-500,000	-1,975,510	395.10%	-357.92%	-1633.30%
Other Revenue		-292,459	-6,901,931	-6,609,472	95.76%	3.51%	3.55%
Interfund Transfers		0	0	0	0.00%	0.00%	0.00%
Other Funding Sources		0	-10,351,116	-10,351,116	100.00%	0.00%	0.00%
Total	REVENUE	-31,001,122	-168,198,270	-137,197,148	81.57%	23.93%	15.02%
<b>EXPENDITURES</b>							
Employee Compensation		11,429,298	39,055,421	27,626,123	70.74%	29.43%	30.13%
Employee Benefits		6,212,106	22,432,747	16,220,641	72.31%	28.54%	25.89%
Operating Cost		8,719,703	33,428,211	24,708,508	73.92%	28.03%	27.81%
Capital Outlay		764,565	1,624,544	859,979	52.94%	17.94%	18.30%
Contracts, Grants, and Subsidies		4,232,517	12,601,643	8,369,126	66.41%	33.04%	34.43%
Debt Service		5,797,522	48,400,730	42,603,208	88.02%	12.30%	4.94%
Interdepartmental Charges		-411,858	-1,602,626	-1,190,768	74.30%	31.64%	15.34%
Interfund Transfers		1,589,495	11,934,600	10,345,105	86.68%	46.58%	0.00%
Other Budgetary Accounts		0	323,000	323,000	100.00%	0.00%	0.00%
Total	EXPENDITURES	38,333,348	168,198,270	129,864,922	77.21%	28.34%	19.12%
Total	GENERAL FUND	7,332,226	0				

**DEBT SERVICE RESERVE FUND****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	0	0	0	0.00%	0.00%	0.00%
<b>EXPENDITURES</b>							
Interfund Transfers		0	0	0	0.00%	0.00%	0.00%
Total	EXPENDITURES	0	0	0	0.00%	0.00%	0.00%
Total	DEBT SERVICE RESERVE FUND	0	0				

**SCHOOLS BUDGETARY FUND****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Ad Valorem Taxes		-24,323,449	-108,376,464	-84,053,015	77.56%	0.00%	0.00%
Investment Income		-154	0	154	0.00%	0.00%	0.00%
Total	REVENUE	-24,323,603	-108,376,464	-84,052,861	77.56%	0.00%	0.00%
<b>EXPENDITURES</b>							
Contracts, Grants, and Subsidies		29,048,044	87,097,884	58,049,840	66.65%	0.00%	0.00%
Interfund Transfers		6,510,526	19,531,582	13,021,056	66.67%	0.00%	0.00%
Other Budgetary Accounts		0	1,746,998	1,746,998	100.00%	0.00%	0.00%
Total	EXPENDITURES	35,558,570	108,376,464	72,817,894	67.19%	0.00%	0.00%
Total	SCHOOLS BUDGETARY FUND	11,234,967	0				



**INFORMATION TECHNOLOGY FUND****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Non-Enterprise Charges For Services		0	-250	-250	100.00%	0.00%	0.00%
Internal Service Fund Charges		-710,384	-2,134,209	-1,423,825	66.71%	0.00%	0.00%
Interfund Transfers		0	-52,000	-52,000	100.00%	0.00%	0.00%
Total	REVENUE	-710,384	-2,186,459	-1,476,075	67.51%	0.00%	0.00%
<b>EXPENDITURES</b>							
Employee Compensation		166,092	604,283	438,191	72.51%	0.00%	0.00%
Employee Benefits		78,179	296,743	218,564	73.65%	0.00%	0.00%
Operating Cost		379,300	1,136,517	757,217	66.63%	0.00%	0.00%
Capital Outlay		0	148,916	148,916	100.00%	0.00%	0.00%
Other Budgetary Accounts		0	0	0	0.00%	0.00%	0.00%
Total	EXPENDITURES	623,571	2,186,459	1,562,888	71.48%	0.00%	0.00%
Total	INFORMATION TECHNOLOGY FUND	-86,813	0				

**SOLID WASTE CAPITAL RESERVE****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Interfund Transfers		0	0	0	0.00%	0.00%	0.00%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	0	0	0	0.00%	0.00%	0.00%
<b>EXPENDITURES</b>							
Operating Cost		0	0	0	0.00%	0.00%	0.00%
Interfund Transfers		0	0	0	0.00%	63.25%	0.00%
Total	EXPENDITURES	0	0	0	0.00%	58.71%	0.00%
Total	SOLID WASTE CAPITAL RESERVE	0	0				

# FACILITIES MANAGEMENT FUND

## Category Report

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Other Revenue		0	-200	-200	100.00%	0.00%	0.00%
Internal Service Fund Charges		-1,415,672	-4,251,269	-2,835,597	66.70%	0.00%	0.00%
Total	REVENUE	-1,415,672	-4,251,469	-2,835,797	66.70%	0.00%	0.00%
<b>EXPENDITURES</b>							
Employee Compensation		83,935	259,480	175,545	67.65%	0.00%	0.00%
Employee Benefits		43,917	183,423	139,506	76.06%	0.00%	0.00%
Operating Cost		1,164,013	3,683,566	2,519,553	68.40%	0.00%	0.00%
Capital Outlay		0	125,000	125,000	100.00%	0.00%	0.00%
Total	EXPENDITURES	1,291,865	4,251,469	2,959,604	69.61%	0.00%	0.00%
Total	FACILITIES MANAGEMENT FUND	-123,807	0				

**FLEET MANAGEMENT FUND****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Other Revenue		-42	0	42	0.00%	0.00%	0.00%
Internal Service Fund Charges		-146,774	-860,322	-713,548	82.94%	0.00%	0.00%
Total	REVENUE	-146,816	-860,322	-713,506	82.93%	0.00%	0.00%
<b>EXPENDITURES</b>							
Employee Compensation		52,649	180,520	127,871	70.83%	0.00%	0.00%
Employee Benefits		32,655	114,919	82,264	71.58%	0.00%	0.00%
Operating Cost		125,817	536,251	410,434	76.54%	0.00%	0.00%
Capital Outlay		0	25,000	25,000	100.00%	0.00%	0.00%
Other Budgetary Accounts		0	3,632	3,632	100.00%	0.00%	0.00%
Total	EXPENDITURES	211,121	860,322	649,201	75.46%	0.00%	0.00%
Total	FLEET MANAGEMENT FUND	64,305	0				

**AUTOMATION ENHANCEMENT FUND****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Non-Enterprise Charges For Services		0	-115,000	-115,000	100.00%	37.82%	0.00%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	0	-115,000	-115,000	100.00%	37.82%	0.00%
<b>EXPENDITURES</b>							
Operating Cost		0	115,000	115,000	100.00%	39.78%	0.00%
Total	EXPENDITURES	0	115,000	115,000	100.00%	39.78%	0.00%
Total	AUTOMATION ENHANCEMENT FUND	0	0				

**SPRINGS FIRE DISTRICT****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Ad Valorem Taxes		-126,209	-525,633	-399,424	75.99%	27.59%	22.36%
Local Option Sales Tax		-6,383	-72,175	-65,792	91.16%	8.06%	8.14%
Investment Income		-31	0	31	0.00%	0.00%	0.00%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	-132,623	-597,808	-465,185	77.82%	24.60%	20.47%
<b>EXPENDITURES</b>							
Contracts, Grants, and Subsidies		76,276	597,808	521,532	87.24%	23.45%	19.31%
Total	EXPENDITURES	76,276	597,808	521,532	87.24%	23.45%	19.31%
Total	SPRINGS FIRE DISTRICT	-56,347	0				



**EMERGENCY TELEPHONE SYSTEM****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Other Taxes		-191,929	-1,081,898	-889,969	82.26%	25.00%	25.00%
Investment Income		0	0	0	0.00%	0.00%	0.00%
Interfund Transfers		0	0	0	0.00%	0.00%	0.00%
Other Funding Sources		0	-541,025	-541,025	100.00%	0.00%	0.00%
Total	REVENUE	-191,929	-1,622,923	-1,430,994	88.17%	24.72%	24.90%
<b>EXPENDITURES</b>							
Employee Compensation		14,974	50,932	35,958	70.60%	27.72%	31.34%
Employee Benefits		8,575	26,588	18,013	67.75%	27.54%	27.78%
Operating Cost		187,998	682,403	494,405	72.45%	42.72%	34.85%
Capital Outlay		0	863,000	863,000	100.00%	0.00%	0.00%
Debt Service		0	0	0	0.00%	0.00%	0.00%
Interfund Transfers		0	0	0	0.00%	0.00%	0.00%
Other Budgetary Accounts		0	0	0	0.00%	0.00%	0.00%
Total	EXPENDITURES	211,547	1,622,923	1,411,376	86.97%	36.87%	27.33%
Total	EMERGENCY TELEPHONE SYSTEM	19,618	0				

**WAXHAW FIRE DISTRICT****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Ad Valorem Taxes		-202,843	-787,788	-584,945	74.25%	32.08%	26.79%
Local Option Sales Tax		-12,386	-137,613	-125,227	91.00%	7.99%	8.26%
Investment Income		-5	0	5	0.00%	0.00%	0.00%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	-215,234	-925,401	-710,167	76.74%	28.50%	24.19%
<b>EXPENDITURES</b>							
Contracts, Grants, and Subsidies		126,302	925,401	799,099	86.35%	26.35%	22.82%
Total	EXPENDITURES	126,302	925,401	799,099	86.35%	26.35%	22.82%
Total	WAXHAW FIRE DISTRICT	-88,932	0				

**FEE SUPPORTED FIRE DISTRICTS****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Non-Enterprise Charges For Services		-554,559	-2,385,602	-1,831,043	76.75%	28.15%	22.35%
Total	REVENUE	-554,559	-2,385,602	-1,831,043	76.75%	28.15%	22.35%
<b>EXPENDITURES</b>							
Contracts, Grants, and Subsidies		285,195	2,385,602	2,100,407	88.05%	12.87%	11.54%
Total	EXPENDITURES	285,195	2,385,602	2,100,407	88.05%	12.87%	11.54%
Total	FEE SUPPORTED FIRE DISTRICTS	-269,364	0				

# WESLEY CHAPEL FIRE DISTRICT

## Category Report

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Ad Valorem Taxes		-372,319	-1,363,290	-990,971	72.69%	31.43%	28.05%
Local Option Sales Tax		-19,161	-233,500	-214,339	91.79%	8.03%	8.51%
Investment Income		-8	0	8	0.00%	0.00%	0.00%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	-391,488	-1,596,790	-1,205,302	75.48%	27.86%	24.98%
<b>EXPENDITURES</b>							
Contracts, Grants, and Subsidies		202,791	1,596,790	1,393,999	87.30%	22.83%	21.85%
Total	EXPENDITURES	202,791	1,596,790	1,393,999	87.30%	22.83%	21.85%
Total	WESLEY CHAPEL FIRE DISTRICT	-188,697	0				

**HEMBY BRIDGE FIRE DISTRICT****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Ad Valorem Taxes		-353,026	-1,207,286	-854,260	70.76%	33.47%	26.26%
Local Option Sales Tax		-19,811	-222,868	-203,057	91.11%	8.21%	8.23%
Investment Income		-11	0	11	0.00%	0.00%	0.00%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	-372,848	-1,430,154	-1,057,306	73.93%	29.75%	23.77%
<b>EXPENDITURES</b>							
Contracts, Grants, and Subsidies		222,277	1,430,154	1,207,877	84.46%	23.53%	18.86%
Total	EXPENDITURES	222,277	1,430,154	1,207,877	84.46%	23.53%	18.86%
Total	HEMBY BRIDGE FIRE DISTRICT	-150,571	0				

**STALLINGS FIRE DISTRICT****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Ad Valorem Taxes		-250,057	-1,089,794	-839,737	77.05%	29.38%	25.45%
Local Option Sales Tax		-15,516	-187,306	-171,790	91.72%	7.82%	8.44%
Investment Income		-7	0	7	0.00%	0.00%	0.00%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	-265,580	-1,277,100	-1,011,520	79.20%	26.00%	22.87%
<b>EXPENDITURES</b>							
Contracts, Grants, and Subsidies		165,162	1,277,100	1,111,938	87.07%	17.47%	18.33%
Total	EXPENDITURES	165,162	1,277,100	1,111,938	87.07%	17.47%	18.33%
Total	STALLINGS FIRE DISTRICT	-100,418	0				



**WATER AND SEWER OPERATING FUND****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Restricted Intergovernmental Revenue		0	0	0	0.00%	0.00%	0.00%
Non-Enterprise Charges For Services		-20,683	-5,000	15,683	-313.66%	25.16%	25.44%
Enterprise Charges for Services		-11,578,780	-33,506,437	-21,927,657	65.44%	25.88%	30.45%
Debt Proceeds - Restrcticted Revenue		0	0	0	0.00%	0.00%	0.00%
Investment Income		743,209	-325,000	-1,068,209	328.68%	-1988.83%	-669.47%
Other Revenue		-90,132	-31,100	59,032	-189.81%	7.82%	42.48%
Other Funding Sources		0	-457,372	-457,372	100.00%	0.00%	0.00%
Total	REVENUE	-10,946,386	-34,324,909	-23,378,523	68.11%	22.86%	26.54%
<b>EXPENDITURES</b>							
Employee Compensation		1,181,231	4,262,599	3,081,368	72.29%	30.46%	29.39%
Employee Benefits		671,714	2,414,677	1,742,963	72.18%	29.77%	24.89%
Operating Cost		2,624,059	13,574,732	10,950,673	80.67%	24.44%	21.51%
Capital Outlay		67,693	767,357	699,664	91.18%	2.89%	13.69%
Contracts, Grants, and Subsidies		847,372	2,614,402	1,767,030	67.59%	14.51%	32.42%
Debt Service		297,959	6,155,226	5,857,267	95.16%	9.91%	14.13%
Interfund Transfers		1,511,972	4,535,916	3,023,944	66.67%	33.33%	0.00%
Other Budgetary Accounts		0	0	0	0.00%	0.00%	0.00%
Total	EXPENDITURES	7,202,000	34,324,909	27,122,909	79.02%	25.67%	16.22%
Total	WATER AND SEWER OPERATING FUND	-3,744,386	0				

**SOLID WASTE OPERATING FUND****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Other Taxes		-2,871	-349,000	-346,129	99.18%	3.45%	0.07%
Enterprise Charges for Services		-1,189,999	-4,142,976	-2,952,977	71.28%	35.96%	30.85%
Investment Income		85,098	-35,000	-120,098	343.14%	-288.50%	1434.37%
Other Revenue		-763	0	763	0.00%	0.00%	0.00%
Interfund Transfers		0	0	0	0.00%	63.25%	0.00%
Other Funding Sources		0	-645,351	-645,351	100.00%	0.00%	0.00%
Total	REVENUE	-1,108,535	-5,172,327	-4,063,792	78.57%	35.80%	26.02%
<b>EXPENDITURES</b>							
Employee Compensation		193,748	744,592	550,844	73.98%	31.16%	31.40%
Employee Benefits		116,127	455,200	339,073	74.49%	31.04%	27.27%
Operating Cost		769,496	3,276,712	2,507,216	76.52%	24.50%	23.28%
Capital Outlay		201,059	695,823	494,764	71.10%	0.00%	0.00%
Interfund Transfers		0	0	0	0.00%	0.00%	0.00%
Other Budgetary Accounts		0	0	0	0.00%	0.00%	0.00%
Total	EXPENDITURES	1,280,430	5,172,327	3,891,897	75.24%	23.60%	23.22%
Total	SOLID WASTE OPERATING FUND	171,895	0				

**STORMWATER FUND****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Non-Enterprise Charges For Services		-11,865	-5,000	6,865	-137.30%	3.73%	0.00%
Interfund Transfers		-95,762	-287,282	-191,520	66.67%	33.33%	0.00%
Other Funding Sources		0	-16,162	-16,162	100.00%	0.00%	0.00%
Total	REVENUE	-107,627	-308,444	-200,817	65.11%	31.91%	0.00%
<b>EXPENDITURES</b>							
Employee Compensation		42,231	124,985	82,754	66.21%	29.38%	21.86%
Employee Benefits		14,349	49,398	35,049	70.95%	28.83%	18.77%
Operating Cost		1,435	134,061	132,626	98.93%	41.80%	23.73%
Capital Outlay		0	0	0	0.00%	0.00%	0.00%
Other Budgetary Accounts		0	0	0	0.00%	0.00%	0.00%
Total	EXPENDITURES	58,015	308,444	250,429	81.19%	29.40%	21.24%
Total	STORMWATER FUND	-49,612	0				

**WORKERS' COMPENSATION FUND****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Investment Income		8,249	0	-8,249	0.00%	-59.94%	358.86%
Other Revenue		0	0	0	0.00%	0.00%	0.00%
Internal Service Fund Charges		-326,380	-587,782	-261,402	44.47%	29.53%	28.34%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	-318,131	-587,782	-269,651	45.88%	27.94%	26.27%
<b>EXPENDITURES</b>							
Operating Cost		186,481	587,782	401,301	68.27%	57.73%	62.25%
Total	EXPENDITURES	186,481	587,782	401,301	68.27%	57.73%	62.25%
Total	WORKERS' COMPENSATION FUND	-131,650	0				

**PENSION TRUST-RHCB PLAN (OPEB)****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Investment Income		82,305	-1,500,000	-1,582,305	105.49%	41.66%	29.21%
Internal Service Fund Charges		-634,797	-2,852,921	-2,218,124	77.75%	33.33%	0.00%
Total	REVENUE	-552,492	-4,352,921	-3,800,429	87.31%	37.87%	6.59%
<b>EXPENDITURES</b>							
Other Budgetary Accounts		0	4,352,921	4,352,921	100.00%	0.00%	0.00%
Total	EXPENDITURES	0	4,352,921	4,352,921	100.00%	0.00%	0.00%
Total	PENSION TRUST-RHCB PLAN (OPEB)	-552,492	0				

**PENSION TRUST-SEP.ALLOW.(OPEB)****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Investment Income		4,693	0	-4,693	0.00%	-730.52%	495.43%
Internal Service Fund Charges		-526,049	-1,810,468	-1,284,419	70.94%	27.26%	29.91%
Interfund Transfers		0	0	0	0.00%	0.00%	0.00%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	-521,356	-1,810,468	-1,289,112	71.20%	26.83%	29.12%
<b>EXPENDITURES</b>							
Employee Benefits		371,356	1,227,210	855,854	69.74%	32.58%	33.21%
Other Budgetary Accounts		0	583,258	583,258	100.00%	0.00%	0.00%
Total	EXPENDITURES	371,356	1,810,468	1,439,112	79.49%	32.58%	33.21%
Total	PENSION TRUST-SEP.ALLOW.(OPEB)	-150,000	0				



**HEALTH BENEFITS FUND****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Investment Income		20,434	0	-20,434	0.00%	-107.25%	-222.88%
Other Revenue		0	0	0	0.00%	0.00%	66.51%
Internal Service Fund Charges		-3,461,093	-12,890,880	-9,429,787	73.15%	27.91%	27.89%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	-3,440,659	-12,890,880	-9,450,221	73.31%	27.78%	28.08%
<b>EXPENDITURES</b>							
Operating Cost		2,775,459	12,019,600	9,244,141	76.91%	22.96%	21.35%
Other Budgetary Accounts		0	871,280	871,280	100.00%	0.00%	0.00%
Total	EXPENDITURES	2,775,459	12,890,880	10,115,421	78.47%	22.96%	21.35%
Total	HEALTH BENEFITS FUND	-665,200	0				

**DENTAL BENEFITS FUND****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Investment Income		2,114	0	-2,114	0.00%	-529.34%	628.67%
Internal Service Fund Charges		-160,279	-596,069	-435,790	73.11%	26.95%	29.17%
Total	REVENUE	-158,165	-596,069	-437,904	73.47%	26.54%	28.49%
<b>EXPENDITURES</b>							
Operating Cost		248,654	596,069	347,415	58.28%	30.60%	27.23%
Other Budgetary Accounts		0	0	0	0.00%	0.00%	0.00%
Total	EXPENDITURES	248,654	596,069	347,415	58.28%	30.60%	27.23%
Total	DENTAL BENEFITS FUND	90,489	0				

**PROPERTY AND CASUALTY FUND****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Investment Income		5,492	0	-5,492	0.00%	-84.21%	1936.10%
Other Revenue		0	0	0	0.00%	0.00%	0.00%
Internal Service Fund Charges		-78,868	-733,081	-654,213	89.24%	32.70%	1.72%
Other Funding Sources		0	-36,683	-36,683	100.00%	0.00%	0.00%
Total	REVENUE	-73,376	-769,764	-696,388	90.47%	32.02%	1.18%
<b>EXPENDITURES</b>							
Operating Cost		407,749	769,764	362,015	47.03%	93.01%	35.76%
Other Budgetary Accounts		0	0	0	0.00%	0.00%	0.00%
Total	EXPENDITURES	407,749	769,764	362,015	47.03%	93.01%	35.76%
Total	PROPERTY AND CASUALTY FUND	334,373	0				

## GENERAL CAPITAL PROJECT FUND

## Fund 40

Project Number	Project Name	Revised Budget	Inception to Date Expenditures	Encumbrances	Available Budget
PR067	4H PAVILLION/ ANCILLARY FACILITES	80,000	47,107	21,893	11,000
PR072	COMMUNITY SERVICES FACILITIES	125,000	-	33,307	91,693
PR071	COUNTY FACILITIES MAINTENANCE & REPAIRS	125,000	-	-	125,000
PR051	DSS BUS.AUTOMATN.PH2.	1,332,781	1,331,681	-	1,100
PR061	DSS BUSINESS AUTOMATION PH II	1,024,410	928,764	94,847	799
PR063	ELECTRONIC MED RECORDS (HEALTH)	175,000	-	89,699	85,301
PR056	ENERGY SAVINGS PROJECTS	122,675	21,257	4,200	97,218
PR027-PR280	GOV FAC RENOVATIONS	14,614,112	13,909,189	121,896	583,027
PR064	HISTORIC COURTHOUSE RENOVATION	75,000	-	-	75,000
PR028	HISTORIC PO RENOVATIONS PHASE 1	160,151	77,739	-	82,412
PR059	HUMAN SERVICES CAMPUS	42,150,000	423,323	3,134,294	38,592,383
PR048	I.T. INFRASTRUCTURE	1,588,238	577,910	33,864	976,464
PR050	INSPECT.MOBILE OFFICE	123,400	113,992	-	9,408
PR041	JHP BRIDGE	715,496	623,333	10,263	81,900
PR043	JHP PASSIVE AREA	803,946	276,068	-	527,878
PR020	LAW ENF-FIREARMS RANGE	6,555,665	1,514,191	369,804	4,671,670
PR019	LAW ENF-JAIL EXPANSION	1,922,745	1,812,629	110,114	1
PR070	LIBRARY - MONROE CHILLER REPLACEMENT	200,000	-	-	200,000
PR279	OTHER FACILITY RENOV	-	63,916	-	(63,916)
PR066	PARKS & REC COMP MASTER PLAN	100,000	57,041	37,036	5,923
PR062	PHONE SYSTEM UPGRADE	655,000	363,344	51,648	240,008
PR073	REGISTER OF DEEDS REDACTION SOFTWARE	177,000	-	-	177,000
PR069	SPCC - DEFERRED MAINTENANCE	1,600,000	43,809	-	1,556,191
PR068	SPCC - WELDING LAB	150,000	12,731	-	137,269
PR065	STORAGE GARAGE-SPEC RESP VEHICLES	250,000	-	-	250,000
TOTAL INCEPTION TO DATE		\$ 74,825,619	\$ 22,198,025	\$ 4,112,865	\$ 48,514,729

## SCHOOLS CAPITAL PROJECT FUND

## Fund 41

Project Number	Project Name	Revised Budget	Inception to Date Expenditures	Encumbrances	Available Budget
BUS	BUSES	\$ 84,444	\$ -	\$ -	\$ 84,444
S06	CAPITAL OUTLAY ALLOC - FY2011	1,303,552	1,303,552	-	-
S13	CAPITAL OUTLAY ALLOC - FY2013	4,000,000	4,001,900	-	(1,900)
S14A	CAPITAL OUTLAY FY 2014 PHS STADIUM	1,742,334	1,661,104	-	81,230
S14B	CAPITAL OUTLAY FY 2014 SAFETY/SECUR	1,026,875	741,581	-	285,294
S14C	CAPITAL OUTLAY FY 2014 FAC,IT,ADA	230,791	236,978	-	(6,187)
S14D	CAPITAL OUTLAY FY 2014 ADDITIONAL	5,357,859	4,190,680	-	1,167,179
S14E	BENTON HEIGHTS ROOF REPAIR	505,395	-	-	505,395
S14F	EAST UNION MIDDLE ROOF REPAIR	326,970	87,600	-	239,370
S14G	FOREST HILLS HIGH ROOF REPAIR	406,485	-	-	406,485
S14H	HEMBY BRIDGE ELEMENTARY ROOF REPAIR	307,350	283,190	-	24,160
S14I	INDIAN TRAIL ELEMENTARY ROOF REPAIR	355,065	46,188	-	308,877
S14J	MARSHVILLE ELEMENTARY ROOF REPAIR	425,685	12,400	-	413,285
S14K	MONROE HIGH ROOF REPAIR	300,050	272,766	-	27,284
S14L	MONROE MIDDLE ROOF REPAIR	157,410	127,961	-	29,449
S14M	NEW SALEM ELEMENTARY ROOF REPAIR	282,640	132,477	-	150,163
S14N	PARKWOOD HIGH ROOF REPAIR	34,950	-	-	34,950
S14O	PARKWOOD MIDDLE ROOF REPAIR	136,000	71,311	-	64,689
S14P	PIEDMONT HIGH ROOF REPAIR	563,940	522,597	-	41,343
S14Q	PIEDMONT MIDDLE ROOF REPAIR	1,477,380	-	-	1,477,380
S14R	SOUTH PROVIDENCE ROOF REPAIR	503,200	406,025	-	97,175
S14S	SUN VALLEY HIGH ROOF REPAIR	1,091,400	-	-	1,091,400
S14T	SUN VALLEY MIDDLE ROOF REPAIR	487,140	-	-	487,140
S14U	TECHNICAL SERVICES ROOF REPAIR	204,315	6,100	-	198,215
S14V	UNIONVILLE ELEMENTARY ROOF REPAIR	13,680	-	-	13,680
S14W	WALTER BICKET EDUCATION CENTER ROOF	651,950	24,385	-	627,565
S14X	WEDDINGTON MIDDLE/ELEMENTARY ROOF	39,300	4,000	-	35,300
S14Y	WESLEY CHAPEL ELEMENTARY ROOF REPAI	349,665	-	-	349,665
S14Z	WESTERN UNION ELEMENTARY ROOF	670,125	20,000	-	650,125
S14AA	WINGATE ELEMENTARY ROOF REPAIR	288,500	-	-	288,500
S15	CAPITAL OUTLAY FY 2015	19,069,779	321,645	-	18,748,134
TECH	TECHNOLOGY	377,359	-	-	377,359
TOTAL INCEPTION TO DATE		\$ 42,771,588	\$ 14,474,440	\$ -	\$ 28,297,148

# WATER AND SEWER CAPITAL PROJECT FUND

## Fund 64

Project Number	Project Name	Revised Budget	Inception to Date Expenditures	Encumbrances	Available Budget
MS006	WASTEWATER R&R PROGRAM	\$ 1,212,360	\$ -	\$ -	\$ 1,212,360
MS009	MANHOLE REHAB 12ML & GRASSY BRANCH	1,136,640	57,249	749,210	330,181
MW001	MISC WATER LINE REPLACEMENT	633,531	362,795	100,764	169,972
MW008	HWY84 24" WL RELOCATION	499,848	493,917	-	5,931
MW015	762 ZONE TRANSMISSION MAIN (BYPASS)	1,681,700	73,800	-	1,607,900
MW016	WATER R&R PROGRAM	954,000	-	-	954,000
MW017	SHORT LINE EXTENSIONS WATER	1,098,473	567,473	-	531,000
MW018	SHORT LINE EXTENSIONS FY 14	692,527	616,599	55,249	20,679
MW019	GALVANIZED WATERLINE REPLACEMENT FY 14	1,046,000	65,522	589,943	390,535
MW020	WL REPLACEMENT AUSTIN CH RD/RKY RV	987,000	88,201	74,400	824,400
MW021	PILGRIMS PRIDE LINE & VAULT REPLACE	200,000	27,192	36,200	136,608
MW022	SHORT LINE EXTENSIONS TO COUNTY FACILITIES	300,000	-	-	300,000
MW023	SHORT LINE EXTENSION FY 15	-	17,052	43,848	(60,900)
MW024	GALVANIZED WATERLINE REPLACEMENT FY 15	-	858	42,032	(42,890)
PW005	PW (GOV) FAC RENOVATIONS	1,826,276	1,145,470	82,489	598,317
PW006	EXPAND OPERATIONS CENTER	9,089,100	642,441	7,790,134	656,525
PW007	MASTER PLAN UPDATE	318,000	-	199,400	118,600
SE002	EAST SIDE IMPROVEMENTS	8,657,957	8,296,039	218,227	143,691
SE003	RAYS FORK INTERCEPTOR	6,180,000	297,702	33,451	5,848,847
SP011	12 ML WWTP DESIGN & INTERIM IMPRV	11,513,215	1,394,163	579,554	9,539,498
SP015	TALLWOOD WWTP REPLACEMENT	2,454,960	2,381,745	788	72,426
SP017	CC HEADWORKS IMPROVEMENTS	8,906,000	197,575	524,783	8,183,642
SP018	HUNLEY CREKK WWTP DECOMMISSION	127,000	-	19,000	108,000
SP019	12 MILE CREEK WWTP EXPANSION	101,200	-	-	101,200
SP020	GRASSY BRANCH WWTP	550,000	28,097	5,359	516,544
SP021	OLDE SYCAMORE WWTP IMPROVEMENTS	270,000	2,008	40,522	227,470
SW022	EAST FORK 12M CRK PARALLEL TRUNK	7,162,600	1,022,162	7,113,254	(972,816)
SW026	STALLINGS- COLLECTION SYSTEM	431,200	64,200	324,000	43,000
SW028	MINERAL SPRINGS-COLLECTION SYSTEM	1,267,240	1,121,296	104,183	41,760
SW029	CC I&I STUDY & REMEDIATION	2,186,300	256,300	257,125	1,672,875
SW030	CC INTERCEPTOR IMPROVEMENTS PH I	257,500	-	-	257,500
SW031	WASTEWATER PUMP STATION IMPROVEMENT	1,503,000	-	-	1,503,000
SW033	UNIONVILLE COMM CENTER WW SERVICE	103,000	-	-	103,000
SW034	FAIRVIEW DOWNTOWN WW SERVICE	206,000	-	-	206,000
SW035	COLLECTION SYSTEM SSES & REHAB	500,000	-	-	500,000
SW036	PUMPING STATION UPGRADE	212,000	-	32,000	180,000
SW037	WEST FORK 12ML INTERCEPTOR IMPROVME	741,600	-	-	741,600
WP003	CRWTP RESERVOIR EXPANSION	20,687,780	3,856,810	933,943	15,897,027
WP004	CRWTP PLANT EXPANSION	4,336,040	840,064	3,504,984	(9,008)
WP005	YADKIN WATER SUPPLY	4,369,510	1,452,404	2,470,972	446,134
WP007	CRWTP (PLANT) EXPANSION	927,000	-	-	927,000
WT043	HWY 75 BPS REHAB	1,080,600	88,920	8,840	982,840
WT044	WEDD ELEVATED STORAGE TANK	5,774,045	909,002	3,580,651	1,284,391
WT053	DEVELOPMENT OF 880 PRESSURE ZONE	5,126,200	905,954	39,000	4,181,246

**WATER AND SEWER CAPITAL PROJECT FUND****Fund 64**

Project Number	Project Name	Revised Budget	Inception to Date Expenditures	Encumbrances	Available Budget
WT054	MARSHVILLE WATER TANK REHAB	639,000	17,400	71,600	550,000
WT057	853 SOUTH ZONE TANK	412,000	-	-	412,000
WT059	NEW ADDITIONAL MARSHVILLE TANK	412,000	-	-	412,000
WT060	IT ADDT TANK 1/WATKINS BPS IMP	412,000	-	-	412,000
WT061	853 WEST ZONE TRANSMISSION MAIN	1,283,000	-	1,280,000	3,000
WT063	STORAGE TANK REHAB	318,000	2,400	61,600	254,000
<b>TOTAL INCEPTION TO DATE</b>		<b>\$ 120,783,402</b>	<b>\$ 27,292,811</b>	<b>\$ 30,967,507</b>	<b>\$ 62,523,085</b>

## UCPS Narrative

The FY 2014-2015 Union County Public Schools (UCPS) Operating and Capital Budget Monthly Reports are compiled from data provided by UCPS's Chief Finance Officer to the County and includes transactions, personnel counts, and membership (student counts) for and through the month ending October 31<sup>st</sup>, 2014. Transactional data is summarized using categories provided by UCPS utilizing the North Carolina Department of Public Instruction's (NC DPI) uniform chart of accounts (also referred to by NC DPI as the standard chart of accounts).

The All Funds Summary Report provides an overall summary of sources and uses of funds, by category, for seven UCPS funds. This summary report is followed by an All Funds Detail report with sources and uses provided in more detail. These two summary reports are then followed by individual fund reports for seven of UCPS's funds including: the State Public School Fund, Local General Fund (aka General Fund or Local Current Expense Fund), Federal Grants Fund, Capital Outlay Fund, Child Nutrition Fund (aka School Food Service Fund), After School Program Fund (aka Child Care Fund or After School Care Fund), and Other Specific Revenue Fund (aka Other Special Revenue Fund). There is an eighth fund, the Individual Schools Fund, which is not presented in these reports.

The purpose for each of these funds, as provided in the Union County Board of Education's Financial Statements for the year ended June 30, 2014, is as follows:

- Major governmental funds:
  - General Fund. The General Fund is the general operating fund of the Board [of Education]. The General Fund accounts for all financial resources except those that are accounted for in another fund.
  - State Public School Fund. The State Public School Fund includes appropriations from the Department of Public Instruction for the current operating expenditures of the public school system.
  - Individual Schools Fund. The Individual Schools Fund includes revenues and expenditures of the activity funds of the individual schools. The primary revenue sources include funds held on the behalf of various clubs and organizations, receipts from athletic events, and proceeds from various fund raising activities. The primary expenditures are for athletic teams, club programs, activity buses, and instructional needs.
  - Capital Outlay Fund. The Capital Outlay Fund accounts for financial resources to be used for the acquisition and construction of major capital facilities (other than those financed by proprietary funds and trust funds). It is mandated by State law [G.S.115C-426]. Capital projects are funded by Union County appropriations, restricted sales tax moneys, proceeds of Union County bonds issued for public school construction, as well as certain State assistance.
  - Other Special Revenue Fund. The Other Special Revenue Fund is used to account for revenues from reimbursements (including indirect costs), fees for actual costs, tuition, sales tax refunds, gifts and grants restricted as to use, trust funds, federal grants restricted as to use, federal appropriations made directly to local school administrative units, funds received from prekindergarten programs and other special programs.
- Non-major governmental funds:
  - Federal Grants Fund. The Board [of Education] has established other funds to control and manage money for a particular purpose or to show that it is properly using certain revenues, such as in the Federal Grants Fund.
- Major enterprise funds:
  - School Food Service Fund. The School Food Service Fund is used to account for the food service program within the school system.
  - Child Care Fund. The Child Care Fund is used to account for the after school care program within the school system.

Additional reports are provided for the following:

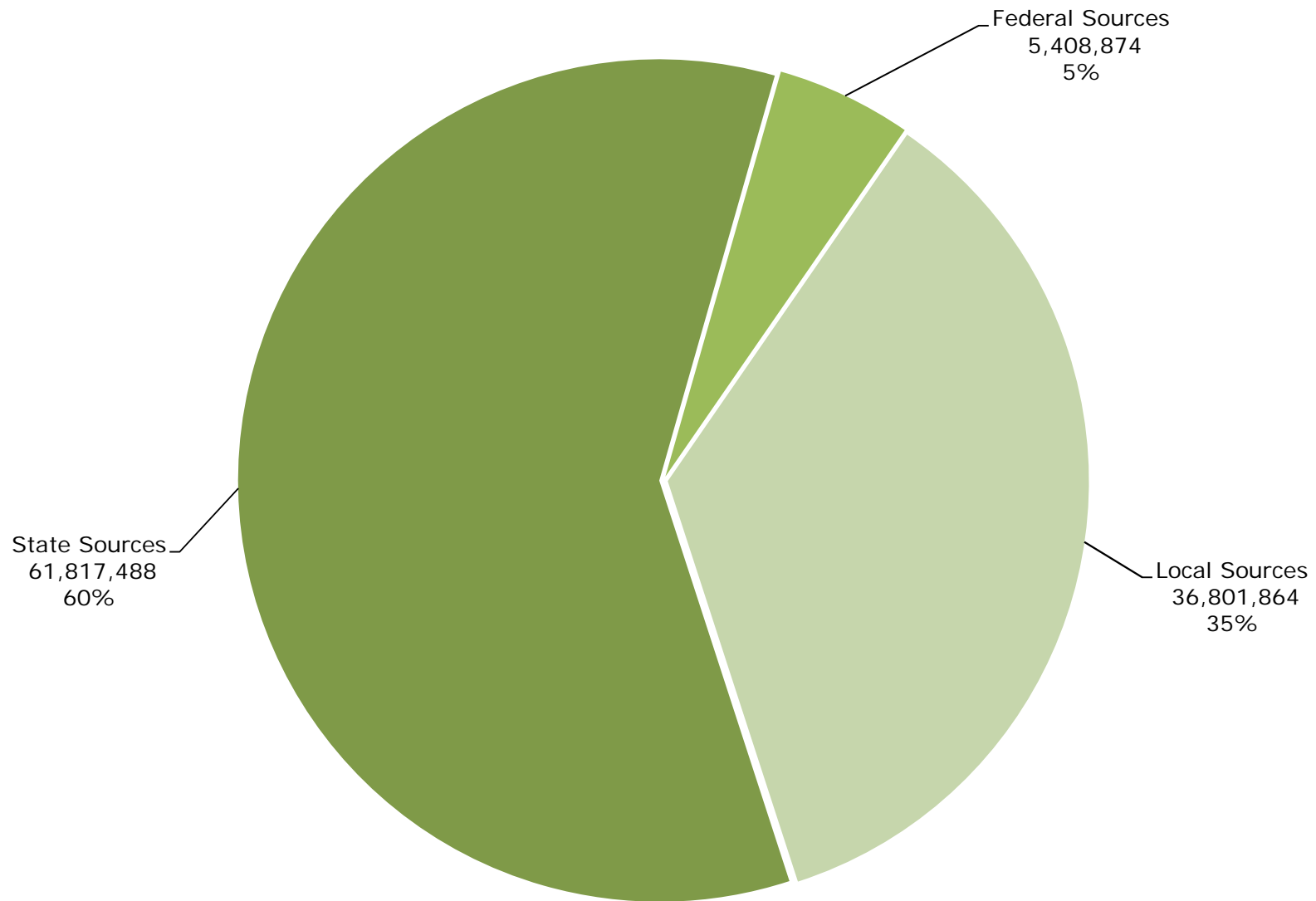
- Capital Projects Report relaying the status of various on-going capital projects.
- UCPS Personnel Counts summarized by purpose/function and fund, as well as by position type and fund.
- UCPS Membership summary and detail reports, or student count information, for the months of September and October are also provided.



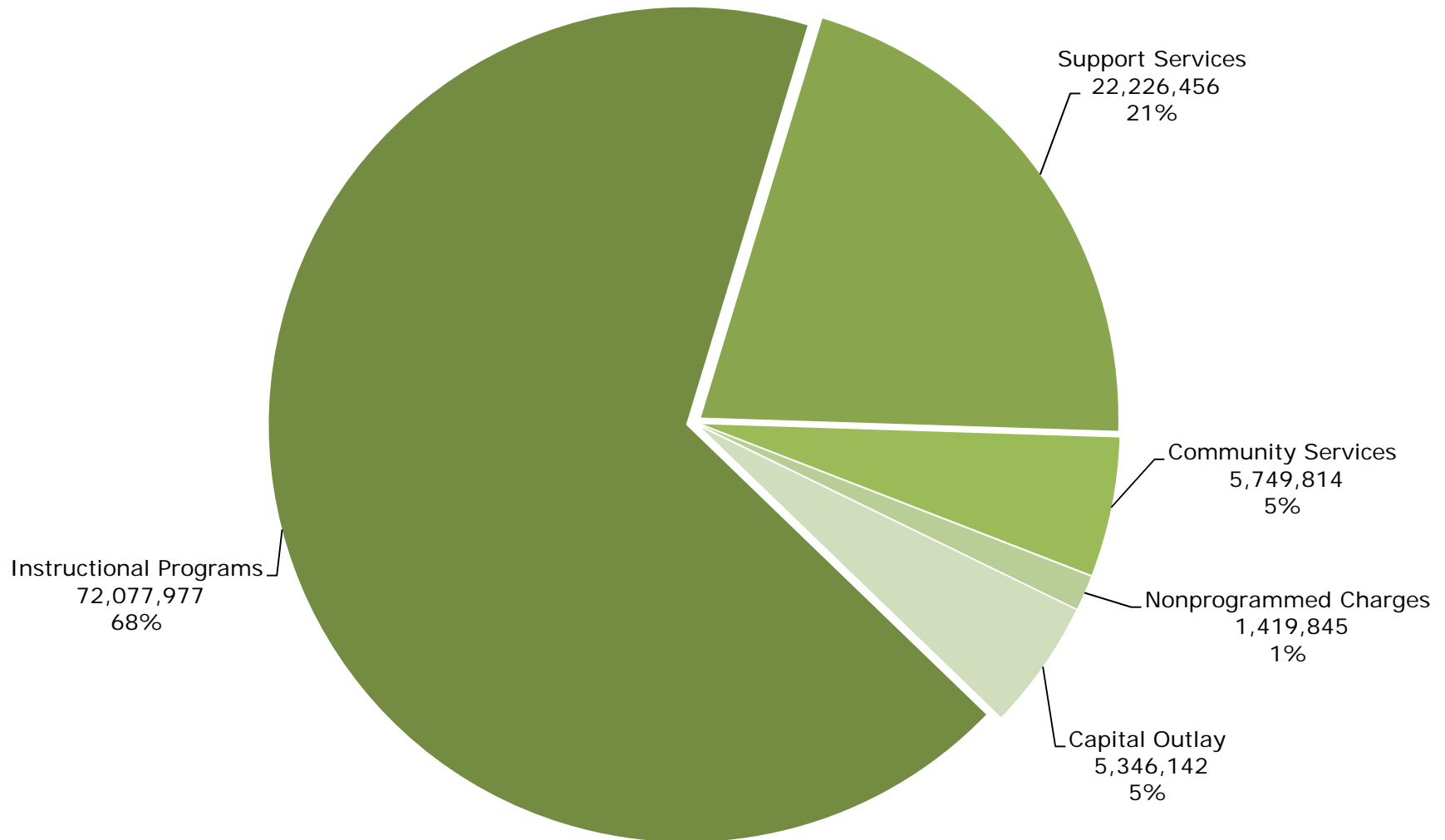
# All Funds Summary

Function Code	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>Sources</b>									
State Sources	\$ 191,595,718	199,321,920	202,152,332	203,281,881	211,329,275	212,449,384	61,817,488	150,631,896	70.90%
Federal Sources	39,172,159	26,565,456	25,555,999	26,844,012	26,522,375	25,764,619	5,408,874	20,355,745	79.01%
Local Sources	102,749,651	101,680,181	106,480,254	201,330,594	136,959,107	136,949,106	36,801,864	100,147,241	73.13%
Fund Balance Appropriated	-	-	-	8,276,316	13,007,058	13,057,059	-	13,057,059	100.00%
Total Funding Sources	\$ 333,517,528	327,567,557	334,188,585	439,732,803	387,817,815	388,220,167	104,028,226	284,191,941	73.20%
<b>Uses</b>									
Instructional Programs	\$ 234,344,304	237,425,120	230,738,423	242,483,969	256,193,374	256,228,051	72,077,977	184,150,074	71.87%
Support Services	66,905,713	68,518,217	67,733,685	82,023,901	69,159,717	69,552,890	22,226,456	47,326,434	68.04%
Community Services	19,547,677	20,053,587	20,550,115	88,522,404	21,107,354	21,107,354	5,749,814	15,357,540	72.76%
Nonprogrammed Charges	5,008,607	5,196,490	5,513,693	7,197,308	8,217,099	8,191,602	1,419,845	6,771,757	82.67%
Capital Outlay	5,613,421	4,716,598	3,855,501	19,505,221	33,140,270	33,140,270	5,346,142	27,794,128	83.87%
Total Uses	\$ 331,419,722	335,910,012	328,391,417	439,732,803	387,817,815	388,220,167	106,820,234	281,399,933	72.48%
Sources Over/(Under) Uses	\$ 2,097,806	(8,342,455)	5,797,168	-	-	-	(2,792,008)		

## UCPS FY 2014-15 Year-To-Date Revenue For the Month Ended October 31, 2014



## UCPS FY 2014-15 Year-To-Date Expended for the Month Ended October 31, 2014



# All Funds Detail

Function Code	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>Sources</b>									
State Sources:									
3100 State Public School Fund Revenues	\$ 190,285,702	195,651,739	200,049,996	202,353,681	209,776,190	211,086,299	61,629,412	149,456,887	70.80%
3200 Other State Allocations for Current Operations	864,398	1,478,291	1,133,846	928,200	1,553,085	1,363,085	188,077	1,175,009	86.20%
3400 State Allocations Restricted to Capital	445,618	2,191,890	968,490	-	-	-	-	-	0.00%
Federal Sources:									
3600 Restricted Federal Grants - DPI	29,266,516	15,810,393	15,189,121	16,918,994	16,079,635	15,321,879	2,808,042	12,513,836	81.67%
3700 Restricted Federal Grants - Direct to LEA	997,336	1,419,178	890,039	-	864,702	864,702	997,321	(132,619)	-15.34%
3800 Other Restricted Federal Sources	8,908,307	9,335,885	9,476,839	9,925,018	9,578,038	9,578,038	1,603,510	7,974,528	83.26%
Local Sources:									
4100 Union County Appropriation	82,443,230	85,626,161	87,546,174	187,592,716	120,835,375	120,835,375	33,783,577	87,051,798	72.04%
4200 Tuition and Fees	4,239,511	4,323,701	4,504,091	4,500,000	4,433,750	4,433,750	1,039,254	3,394,496	76.56%
4300 Revenues Related to Providing Meals	7,734,156	7,642,267	7,564,219	7,046,317	7,022,317	7,012,317	1,140,936	5,871,381	83.73%
4400 Local Sources Unrestricted	1,481,320	1,377,128	3,961,700	995,000	1,042,536	1,042,536	571,770	470,765	45.16%
4800 Local Sources Restricted	6,784,288	2,619,333	2,857,663	1,196,561	3,625,129	3,625,129	266,327	3,358,801	92.65%
4900 Special Revenue Services	67,146	91,591	46,407	-	-	-	-	-	0.00%
Fund Balance:									
Restricted and Assigned Fund Balance	-	-	-	8,276,316	5,283,534	5,283,534	-	5,283,534	100.00%
Fund Balance Appropriated	-	-	-	-	7,723,524	7,773,525	-	7,773,525	100.00%
<b>Total Funding Sources</b>	<b>\$ 333,517,528</b>	<b>327,567,557</b>	<b>334,188,585</b>	<b>439,732,803</b>	<b>387,817,815</b>	<b>388,220,167</b>	<b>104,028,226</b>	<b>284,191,941</b>	<b>73.20%</b>

## Uses

<b>5000 Instructional Programs</b>									
5100 Regular Instructional Services	\$ 157,653,090	155,364,428	146,702,523	156,167,844	162,222,632	162,569,850	45,639,940	116,929,910	71.93%
5200 Special Populations Services	30,086,270	32,802,655	33,580,311	32,784,370	38,982,705	38,433,363	10,387,032	28,046,331	72.97%
5300 Alternative Programs and Services	9,778,116	12,412,201	12,115,578	14,483,812	15,306,939	15,306,358	4,068,212	11,238,145	73.42%
5400 School Leadership Services	14,988,657	16,008,765	16,063,495	16,788,582	16,645,302	16,679,055	5,563,010	11,116,045	66.65%
5500 Co-Curricular Services	1,239,839	1,221,395	1,629,234	1,660,897	1,413,067	1,413,067	109,014	1,304,053	92.29%
5800 School Based Support Services	20,598,332	19,615,676	20,647,282	20,598,464	21,622,730	21,826,358	6,310,768	15,515,589	71.09%
<b>Total 5000 Instructional Programs</b>	<b>\$ 234,344,304</b>	<b>237,425,120</b>	<b>230,738,423</b>	<b>242,483,969</b>	<b>256,193,374</b>	<b>256,228,051</b>	<b>72,077,977</b>	<b>184,150,074</b>	<b>71.87%</b>

# All Funds Detail

Function Code	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>6000 Supporting Services</b>									
6100 Support and Development Services	\$ 1,585,731	1,648,535	1,919,858	2,213,465	1,885,011	1,888,040	776,040	1,112,000	58.90%
6200 Special Population Support and Development Services	409,759	470,011	429,399	461,712	477,852	477,852	155,047	322,805	67.55%
6300 Alternative Programs and Services Support	137,067	154,570	201,617	199,661	206,796	206,796	50,645	156,150	75.51%
6400 Technology Support Services	5,506,777	6,742,018	4,753,872	5,422,075	6,119,102	6,454,202	1,616,080	4,838,122	74.96%
6500 Operational Support Services	48,377,777	51,063,466	51,520,392	65,893,185	52,388,047	52,443,091	16,903,892	35,539,198	67.77%
6600 Financial and H.R. Support Services	3,017,429	3,038,303	3,175,037	3,341,450	4,036,814	4,036,814	1,107,762	2,929,052	72.56%
6700 Accountability Services	428,016	511,267	558,537	650,757	585,141	585,141	75,978	509,163	87.02%
6800 System-Wide Pupil Support Services	5,019,204	2,337,851	1,695,427	317,593	454,564	454,564	120,025	334,540	73.60%
6900 Policy, Leadership, and Public Relations	2,423,953	2,552,196	3,479,546	3,524,003	3,006,390	3,006,391	1,420,987	1,585,404	52.73%
Total 6000 Supporting Services	\$ 66,905,713	68,518,217	67,733,685	82,023,901	69,159,717	69,552,890	22,226,456	47,326,434	68.04%
<b>7000 Community Services</b>									
7100 Community Services	\$ 4,018,920	4,169,079	4,353,783	71,781,279	4,342,451	4,342,451	1,135,516	3,206,935	73.85%
7200 Nutrition Services	15,528,757	15,884,508	16,196,332	16,741,125	16,764,903	16,764,903	4,614,298	12,150,604	72.48%
Total 7000 Community Services	\$ 19,547,677	20,053,587	20,550,115	88,522,404	21,107,354	21,107,354	5,749,814	15,357,540	72.76%
<b>8000 Non-Programmed Charges</b>									
8100 Payments to Charter Schools	\$ 3,032,926	3,404,089	3,424,100	3,957,238	3,520,000	3,520,000	1,205,531	2,314,469	12.42%
8100 Other Non-Program Charges - Indirect Cost	1,899,822	1,718,412	2,055,100	2,222,948	2,381,800	2,356,303	202,399	2,153,904	91.41%
8200 Unbudgeted Federal Grant Funds	-	-	-	932,656	2,273,499	2,273,499	-	2,273,499	100.00%
8600 Educational Foundations	63,859	73,989	34,493	84,466	40,300	40,300	11,914	28,386	70.44%
8700 Scholarships	12,000	-	-	-	1,500	1,500	-	1,500	100.00%
Total 8000 Non-Programmed Charges	\$ 5,008,607	5,196,490	5,513,693	7,197,308	8,217,099	8,191,602	1,419,845	6,771,757	82.67%
<b>9000 Capital Outlay Expenditures</b>									
9000 Capital Outlay	\$ 5,167,803	2,524,708	2,887,011	19,505,221	33,140,270	33,140,270	5,346,142	27,794,128	83.87%
9900 Other Capital Outlay	445,618	2,191,890	968,490	-	-	-	-	-	0.00%
Total 9000 Capital Outlay Expenditures	\$ 5,613,421	4,716,598	3,855,501	19,505,221	33,140,270	33,140,270	5,346,142	27,794,128	83.87%
Total Uses	\$ 331,419,722	335,910,012	328,391,417	439,732,803	387,817,815	388,220,167	106,820,234	281,399,933	72.48%
Sources Over/(Under) Uses	\$ 2,097,806	(8,342,455)	5,797,168	-	-	-	(2,792,008)		

# State Public School Fund

# Fund 1

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>Sources</b>									
State Sources:									
3100 State Public School Fund Revenues	\$ 190,285,702	195,651,739	200,049,996	202,353,681	209,776,190	211,086,299	61,629,412	149,456,887	70.80%
3200 Other State Allocations for Current Operations	314,666	123,985	232,463	-	625,407	425,407	-	425,407	100.00%
3400 State Allocations Restricted to Capital	-	-	-	-	-	-	-	-	0.00%
Federal Sources:									
3600 Restricted Federal Grants - DPI	-	-	-	-	-	-	-	-	0.00%
3700 Restricted Federal Grants - Direct to LEA	-	-	-	-	-	-	-	-	0.00%
3800 Other Restricted Federal Sources	-	-	-	-	-	-	-	-	0.00%
Local Sources:									
4100 Union County Appropriation	-	-	-	-	-	-	-	-	0.00%
4200 Tuition and Fees	-	-	-	-	-	-	-	-	0.00%
4300 Revenues Related to Providing Meals	-	-	-	-	-	-	-	-	0.00%
4400 Local Sources Unrestricted	-	-	-	-	-	-	-	-	0.00%
4800 Local Sources Restricted	-	-	-	-	-	-	-	-	0.00%
4900 Special Revenue Services	-	-	-	-	-	-	-	-	0.00%
Fund Balance:									
Restricted and Assigned Fund Balance	-	-	-	-	-	-	-	-	0.00%
Fund Balance Appropriated	-	-	-	-	-	-	-	-	0.00%
<b>Total Funding Sources</b>	<b>\$ 190,600,368</b>	<b>195,775,724</b>	<b>200,282,459</b>	<b>202,353,681</b>	<b>210,401,597</b>	<b>211,511,706</b>	<b>61,629,412</b>	<b>149,882,294</b>	<b>70.86%</b>

## Uses

<b>5000 Instructional Programs</b>									
5100 Regular Instructional Services	\$ 129,919,024	125,570,156	124,053,607	128,335,376	131,117,407	131,450,745	36,899,569	94,551,176	71.93%
5200 Special Populations Services	18,327,371	18,586,409	22,612,279	20,304,653	27,158,301	27,441,331	8,004,519	19,436,811	70.83%
5300 Alternative Programs and Services	3,783,477	5,091,928	4,571,011	5,979,513	5,605,697	5,605,697	1,507,179	4,098,518	73.11%
5400 School Leadership Services	7,009,538	7,253,888	7,378,097	7,252,008	7,369,204	7,402,957	2,634,776	4,768,181	64.41%
5500 Co-Curricular Services	-	-	-	-	-	-	-	-	0.00%
5800 School Based Support Services	8,318,847	12,550,991	14,137,410	13,173,659	15,059,324	15,179,168	4,295,086	10,884,082	71.70%
<b>Total 5000 Instructional Programs</b>	<b>\$ 167,358,257</b>	<b>169,053,372</b>	<b>172,752,404</b>	<b>175,045,209</b>	<b>186,309,932</b>	<b>187,079,897</b>	<b>53,341,129</b>	<b>133,738,768</b>	<b>71.49%</b>

# State Public School Fund

# Fund 1

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>6000 Supporting Services</b>									
6100 Support and Development Services	\$ 557,927	375,834	448,217	422,305	312,414	312,414	125,835	186,578	59.72%
6200 Special Population Support and Development Services	64,209	49,917	2,695	51,247	152,710	152,710	25,325	127,385	83.42%
6300 Alternative Programs and Services Support	55,150	433	40	2,447	-	-	-	-	0.00%
6400 Technology Support Services	257,912	643,841	602,351	646,017	-	335,100	-	335,100	100.00%
6500 Operational Support Services	20,161,972	24,758,252	25,604,314	25,309,558	22,634,882	22,639,927	7,845,969	14,793,957	65.34%
6600 Financial and H.R. Support Services	1,109,466	13,273	32,079	25,000	124,423	124,423	43,899	80,524	64.72%
6700 Accountability Services	33,768	52,355	43,017	54,348	58,568	58,568	-	58,568	100.00%
6800 System-Wide Pupil Support Services	31,159	-	-	-	-	-	-	-	0.00%
6900 Policy, Leadership, and Public Relations	885,821	721,317	725,377	730,050	735,232	735,232	249,789	485,443	66.03%
Total 6000 Supporting Services	\$ 23,157,384	26,615,222	27,458,090	27,240,972	24,018,230	24,358,374	8,290,818	16,067,556	65.96%
<b>7000 Community Services</b>									
7100 Community Services	\$ -	-	-	-	-	-	-	-	0.00%
7200 Nutrition Services	84,727	107,130	71,965	67,500	73,435	73,435	5,085	68,349	93.08%
Total 7000 Community Services	\$ 84,727	107,130	71,965	67,500	73,435	73,435	5,085	68,349	93.08%
<b>8000 Non-Programmed Charges</b>									
8100 Payments to Charter Schools	\$ -	-	-	-	-	-	-	-	0.00%
8100 Other Non-Program Charges - Indirect Cost	-	-	-	-	-	-	-	-	0.00%
8200 Unbudgeted Federal Grant Funds	-	-	-	-	-	-	-	-	0.00%
8600 Educational Foundations	-	-	-	-	-	-	-	-	0.00%
8700 Scholarships	-	-	-	-	-	-	-	-	0.00%
Total 8000 Non-Programmed Charges	\$ -	-	-	-	-	-	-	-	0.00%
<b>9000 Capital Outlay Expenditures</b>									
9000 Capital Outlay	\$ -	-	-	-	-	-	-	-	0.00%
9900 Other Capital Outlay	-	-	-	-	-	-	-	-	0.00%
Total 9000 Capital Outlay Expenditures	\$ -	-	-	-	-	-	-	-	0.00%
Total Uses	\$ 190,600,368	195,775,724	200,282,459	202,353,681	210,401,597	211,511,706	61,637,032	149,874,673	70.86%
Sources Over/(Under) Uses	\$ -	-	-	-	-	-	(7,621)		

# Local General Fund

# Fund 2

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>Sources</b>									
State Sources:									
3100 State Public School Fund Revenues	\$ -	-	-	-	-	-	-	-	0.00%
3200 Other State Allocations for Current Operations	-	-	-	-	-	-	-	-	0.00%
3400 State Allocations Restricted to Capital	-	-	-	-	-	-	-	-	0.00%
Federal Sources:									
3600 Restricted Federal Grants - DPI	-	-	-	-	-	-	-	-	0.00%
3700 Restricted Federal Grants - Direct to LEA	-	-	-	-	-	-	-	-	0.00%
3800 Other Restricted Federal Sources	-	-	-	-	-	-	-	-	0.00%
Local Sources:									
4100 Union County Appropriation	79,304,155	81,504,155	83,021,859	89,876,401	87,097,884	87,097,884	29,032,628	58,065,256	66.67%
4200 Tuition and Fees	-	-	-	-	-	-	-	-	0.00%
4300 Revenues Related to Providing Meals	-	-	-	-	-	-	-	-	0.00%
4400 Local Sources Unrestricted	916,332	749,040	814,828	750,000	760,000	760,000	281,540	478,460	62.96%
4800 Local Sources Restricted	-	-	-	-	-	-	-	-	0.00%
4900 Special Revenue Services	-	-	-	-	-	-	-	-	0.00%
Fund Balance:									
Restricted and Assigned Fund Balance	-	-	-	3,180,000	3,894,050	3,894,050	-	3,894,050	100.00%
Fund Balance Appropriated	-	-	-	-	1,900,000	1,900,000	-	1,900,000	100.00%
<b>Total Funding Sources</b>	<b>\$ 80,220,487</b>	<b>82,253,195</b>	<b>83,836,687</b>	<b>93,806,401</b>	<b>93,651,934</b>	<b>93,651,934</b>	<b>29,314,168</b>	<b>64,337,766</b>	<b>68.70%</b>

## Uses

<b>5000 Instructional Programs</b>									
5100 Regular Instructional Services	\$ 24,002,178	24,019,139	19,202,198	26,031,357	27,592,587	27,592,587	7,337,592	20,254,995	73.41%
5200 Special Populations Services	5,219,250	4,811,939	1,637,501	1,899,248	1,991,398	1,991,398	513,374	1,478,024	74.22%
5300 Alternative Programs and Services	1,084,467	1,541,869	1,679,971	1,327,808	1,678,818	1,678,818	391,720	1,287,099	76.67%
5400 School Leadership Services	3,821,924	8,506,158	8,389,783	9,460,586	9,173,915	9,173,915	2,808,324	6,365,591	69.39%
5500 Co-Curricular Services	1,207,868	1,184,648	1,608,670	1,341,463	1,387,482	1,387,482	109,014	1,278,468	92.14%
5800 School Based Support Services	6,381,057	6,073,700	5,566,763	6,173,717	5,972,925	5,972,925	1,821,279	4,151,646	69.51%
<b>Total 5000 Instructional Programs</b>	<b>\$ 41,716,744</b>	<b>46,137,453</b>	<b>38,084,886</b>	<b>46,234,179</b>	<b>47,797,125</b>	<b>47,797,125</b>	<b>12,981,304</b>	<b>34,815,821</b>	<b>72.84%</b>



# Local General Fund

# Fund 2

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>6000 Supporting Services</b>									
6100 Support and Development Services	\$ 661,437	1,213,957	1,293,812	1,613,660	1,550,866	1,550,866	565,585	985,282	63.53%
6200 Special Population Support and Development Services	147,431	286,677	287,942	265,479	324,992	324,992	104,702	220,290	67.78%
6300 Alternative Programs and Services Support	51,821	154,137	157,520	197,214	206,796	206,796	50,645	156,150	75.51%
6400 Technology Support Services	4,799,923	3,421,438	3,845,819	4,776,058	5,151,672	5,151,672	1,616,080	3,535,592	68.63%
6500 Operational Support Services	25,073,296	26,228,163	25,855,701	29,728,074	28,332,000	28,332,000	9,026,365	19,305,636	68.14%
6600 Financial and H.R. Support Services	1,155,357	2,950,190	3,075,470	3,316,450	3,549,207	3,549,207	1,040,957	2,508,250	70.67%
6700 Accountability Services	279,142	332,360	434,876	515,709	526,573	526,573	75,978	450,595	85.57%
6800 System-Wide Pupil Support Services	343,861	411,853	412,202	317,593	454,564	454,564	120,025	334,540	73.60%
6900 Policy, Leadership, and Public Relations	1,108,060	1,830,879	2,741,338	2,793,953	2,142,306	2,142,306	1,127,816	1,014,490	47.36%
Total 6000 Supporting Services	\$ 33,620,328	36,829,654	38,104,680	43,524,190	42,238,976	42,238,976	13,728,152	28,510,824	67.50%
<b>7000 Community Services</b>									
7100 Community Services	\$ 143,972	13,481	11,375	12,805	-	-	161	(161)	0.00%
7200 Nutrition Services	520,476	132,582	87,285	77,989	95,832	95,832	625	95,207	99.35%
Total 7000 Community Services	\$ 664,448	146,063	98,660	90,794	95,832	95,832	787	95,045	99.18%
<b>8000 Non-Programmed Charges</b>									
8100 Payments to Charter Schools	\$ 3,032,926	3,404,089	3,424,100	3,957,238	3,520,000	3,520,000	1,205,531	2,314,469	65.75%
8100 Other Non-Program Charges - Indirect Cost	-	-	-	-	-	-	-	-	0.00%
8200 Unbudgeted Federal Grant Funds	-	-	-	-	-	-	-	-	0.00%
8600 Educational Foundations	-	-	-	-	-	-	-	-	0.00%
8700 Scholarships	-	-	-	-	-	-	-	-	0.00%
Total 8000 Non-Programmed Charges	\$ 3,032,926	3,404,089	3,424,100	3,957,238	3,520,000	3,520,000	1,205,531	2,314,469	65.75%
<b>9000 Capital Outlay Expenditures</b>									
9000 Capital Outlay	\$ 2,348,026	-	-	-	-	-	-	-	0.00%
9900 Other Capital Outlay	-	-	-	-	-	-	-	-	0.00%
Total 9000 Capital Outlay Expenditures	\$ 2,348,026	-	-	-	-	-	-	-	-
Total Uses	\$ 81,382,472	86,517,259	79,712,326	93,806,401	93,651,934	93,651,934	27,915,774	65,736,160	70.19%
Sources Over/(Under) Uses	\$ (1,161,985)	(4,264,064)	4,124,361	-	-	-	1,398,394		

# Federal Grants Fund

# Fund 3

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>Sources</b>									
State Sources:									
3100 State Public School Fund Revenues	\$ -	-	-	-	-	-	-	-	0.00%
3200 Other State Allocations for Current Operations	-	-	-	-	-	-	-	-	0.00%
3400 State Allocations Restricted to Capital	-	-	-	-	-	-	-	-	0.00%
Federal Sources:									
3600 Restricted Federal Grants - DPI	29,266,516	15,810,393	15,189,121	16,918,994	16,079,635	15,321,879	2,808,042	12,513,836	81.67%
3700 Restricted Federal Grants - Direct to LEA	-	-	-	-	-	-	-	-	0.00%
3800 Other Restricted Federal Sources	-	-	-	-	-	-	-	-	0.00%
Local Sources:									
4100 Union County Appropriation	-	-	-	-	-	-	-	-	0.00%
4200 Tuition and Fees	-	-	-	-	-	-	-	-	0.00%
4300 Revenues Related to Providing Meals	-	-	-	-	-	-	-	-	0.00%
4400 Local Sources Unrestricted	-	-	-	-	-	-	-	-	0.00%
4800 Local Sources Restricted	-	-	-	-	-	-	-	-	0.00%
4900 Special Revenue Services	-	-	-	-	-	-	-	-	0.00%
Fund Balance:									
Restricted and Assigned Fund Balance	-	-	-	-	-	-	-	-	0.00%
Fund Balance Appropriated	-	-	-	-	-	-	-	-	0.00%
<b>Total Funding Sources</b>	<b>\$ 29,266,516</b>	<b>15,810,393</b>	<b>15,189,121</b>	<b>16,918,994</b>	<b>16,079,635</b>	<b>15,321,879</b>	<b>2,808,042</b>	<b>12,513,836</b>	<b>81.67%</b>

## Uses

<b>5000 Instructional Programs</b>									
5100 Regular Instructional Services	\$ 3,127,757	913,787	1,498,976	1,518,092	951,328	965,209	293,807	671,402	69.56%
5200 Special Populations Services	6,217,275	8,483,644	7,339,534	7,379,976	6,052,084	5,219,712	482,099	4,737,612	90.76%
5300 Alternative Programs and Services	4,733,281	5,054,458	4,946,300	5,339,000	6,141,301	6,140,720	1,839,972	4,300,749	70.04%
5400 School Leadership Services	4,117,138	45,760	3,700	-	-	-	-	-	0.00%
5500 Co-Curricular Services	-	-	-	-	-	-	-	-	0.00%
5800 School Based Support Services	5,638,005	650,087	523,330	900,000	265,837	349,621	77,587	272,033	77.81%
<b>Total 5000 Instructional Programs</b>	<b>\$ 23,833,456</b>	<b>15,147,736</b>	<b>14,311,840</b>	<b>15,137,068</b>	<b>13,410,550</b>	<b>12,675,262</b>	<b>2,693,465</b>	<b>9,981,796</b>	<b>78.75%</b>

# Federal Grants Fund

# Fund 3

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>6000 Supporting Services</b>									
6100 Support and Development Services	\$ 351,601	49,310	166,915	175,000	-	3,029	82,996	(79,967)	-2640.02%
6200 Special Population Support and Development Services	198,119	133,417	138,737	144,986	150	150	24,976	(24,826)	-16550.59%
6300 Alternative Programs and Services Support	30,096	-	44,057	-	-	-	-	-	0.00%
6400 Technology Support Services	448,942	-	-	-	-	-	-	-	0.00%
6500 Operational Support Services	3,109,692	75,841	57,604	-	-	-	8,846	(8,846)	0.00%
6600 Financial and H.R. Support Services	568,218	-	-	-	-	-	-	-	0.00%
6700 Accountability Services	115,106	126,552	80,644	80,700	-	-	-	-	0.00%
6800 System-Wide Pupil Support Services	10,526	-	-	-	-	-	-	-	0.00%
6900 Policy, Leadership, and Public Relations	391,569	-	-	-	-	-	-	-	0.00%
Total 6000 Supporting Services	\$ 5,223,869	385,120	487,957	400,686	150	3,179	116,817	(113,638)	-3574.64%
<b>7000 Community Services</b>									
7100 Community Services	\$ -	-	-	-	-	-	-	-	0.00%
7200 Nutrition Services	32,418	2,993	-	-	-	-	-	-	0.00%
Total 7000 Community Services	\$ 32,418	2,993	-	-	-	-	-	-	0.00%
<b>8000 Non-Programmed Charges</b>									
8100 Payments to Charter Schools	\$ -	-	-	-	-	-	-	-	0.00%
8100 Other Non-Program Charges - Indirect Cost	176,773	274,544	389,324	448,584	395,436	369,939	-	369,939	100.00%
8200 Unbudgeted Federal Grant Funds	-	-	-	932,656	2,273,499	2,273,499	-	2,273,499	100.00%
8600 Educational Foundations	-	-	-	-	-	-	-	-	0.00%
8700 Scholarships	-	-	-	-	-	-	-	-	0.00%
Total 8000 Non-Programmed Charges	\$ 176,773	274,544	389,324	1,381,240	2,668,935	2,643,438	-	2,643,438	100.00%
<b>9000 Capital Outlay Expenditures</b>									
9000 Capital Outlay	-	-	-	-	-	-	-	-	0.00%
9900 Other Capital Outlay	-	-	-	-	-	-	-	-	0.00%
Total 9000 Capital Outlay Expenditures	\$ -	-	-	-	-	-	-	-	0.00%
Total Uses	\$ 29,266,516	15,810,393	15,189,121	16,918,994	16,079,635	15,321,879	2,810,283	12,511,596	81.66%
Sources Over/(Under) Uses	\$ -	-	-	-	-	-	(2,241)		

# Capital Outlay Fund

## Fund 4

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>Sources</b>									
State Sources:									
3100 State Public School Fund Revenues	\$ -	-	-	-	-	-	-	-	0.00%
3200 Other State Allocations for Current Operations	-	-	-	-	-	-	-	-	0.00%
3400 State Allocations Restricted to Capital	445,618	2,191,890	968,490	-	-	-	-	-	0.00%
Federal Sources:									
3600 Restricted Federal Grants - DPI	-	-	-	-	-	-	-	-	0.00%
3700 Restricted Federal Grants - Direct to LEA	-	-	-	-	-	-	-	-	0.00%
3800 Other Restricted Federal Sources	-	-	-	-	-	-	-	-	0.00%
Local Sources:									
4100 Union County Appropriation	3,139,075	4,122,006	4,524,315	97,716,315	33,737,491	33,737,491	4,750,949	28,986,542	85.92%
4200 Tuition and Fees	-	-	-	-	-	-	-	-	0.00%
4300 Revenues Related to Providing Meals	-	-	-	-	-	-	-	-	0.00%
4400 Local Sources Unrestricted	-	-	3,100	-	-	-	521	(521)	0.00%
4800 Local Sources Restricted	4,057,171	172,582	33,552	-	904,924	904,924	50,498	854,426	94.42%
4900 Special Revenue Services	-	-	-	-	-	-	-	-	0.00%
Fund Balance:									
Restricted and Assigned Fund Balance	-	-	-	612,151	-	-	-	-	0.00%
Fund Balance Appropriated	-	-	-	-	1,013,198	1,063,198	-	1,063,198	100.00%
Total Funding Sources	\$ 7,641,864	6,486,478	5,529,457	98,328,466	35,655,613	35,705,613	4,801,967	30,903,646	86.55%

**Uses**

<b>5000 Instructional Programs</b>									
5100 Regular Instructional Services	\$ 91,323	658,713	271,475	283,019	133,545	133,545	133,545	(0)	0.00%
5200 Special Populations Services	-	-	-	-	-	-	-	-	0.00%
5300 Alternative Programs and Services	-	-	-	-	-	-	-	-	0.00%
5400 School Leadership Services	-	-	-	-	-	-	-	-	0.00%
5500 Co-Curricular Services	-	-	-	-	-	-	-	-	0.00%
5800 School Based Support Services	-	-	-	-	-	-	-	-	0.00%
Total 5000 Instructional Programs	\$ 91,323	658,713	271,475	283,019	133,545	133,545	133,545	(0)	0.00%

# Capital Outlay Fund

## Fund 4

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>6000 Supporting Services</b>									
6100 Support and Development Services	\$ -	-	-	-	-	-	-	-	0.00%
6200 Special Population Support and Development Services	-	-	-	-	-	-	-	-	0.00%
6300 Alternative Programs and Services Support	-	-	-	-	-	-	-	-	0.00%
6400 Technology Support Services	-	-	-	-	967,430	967,430	-	967,430	100.00%
6500 Operational Support Services	-	-	-	10,855,053	1,414,368	1,464,368	-	1,464,368	100.00%
6600 Financial and H.R. Support Services	-	-	-	-	-	-	-	-	0.00%
6700 Accountability Services	-	-	-	-	-	-	-	-	0.00%
6800 System-Wide Pupil Support Services	4,540,466	1,925,998	1,283,225	-	-	-	-	-	0.00%
6900 Policy, Leadership, and Public Relations	-	-	-	-	-	-	-	-	0.00%
Total 6000 Supporting Services	\$ 4,540,466	1,925,998	1,283,225	10,855,053	2,381,798	2,431,798	-	2,431,798	100.00%
<b>7000 Community Services</b>									
7100 Community Services	\$ -	-	-	67,685,173	-	-	-	-	0.00%
7200 Nutrition Services	-	-	25,750	-	-	-	-	-	0.00%
Total 7000 Community Services	\$ -	-	25,750	67,685,173	-	-	-	-	0.00%
<b>8000 Non-Programmed Charges</b>									
8100 Payments to Charter Schools	\$ -	-	-	-	-	-	-	-	0.00%
8100 Other Non-Program Charges - Indirect Cost	-	-	-	-	-	-	-	-	0.00%
8200 Unbudgeted Federal Grant Funds	-	-	-	-	-	-	-	-	0.00%
8600 Educational Foundations	-	-	-	-	-	-	-	-	0.00%
8700 Scholarships	-	-	-	-	-	-	-	-	0.00%
Total 8000 Non-Programmed Charges	\$ -	-	-	-	-	-	-	-	0.00%
<b>9000 Capital Outlay Expenditures</b>									
9000 Capital Outlay	\$ 2,431,773	2,055,670	2,686,245	19,505,221	33,140,270	33,140,270	5,346,142	27,794,128	83.87%
9900 Other Capital Outlay	445,618	2,191,890	968,490	-	-	-	-	-	0.00%
Total 9000 Capital Outlay Expenditures	\$ 2,877,391	4,247,560	3,654,735	19,505,221	33,140,270	33,140,270	5,346,142	27,794,128	83.87%
Total Uses	\$ 7,509,180	6,832,271	5,235,185	98,328,466	35,655,613	35,705,613	5,479,686	30,225,927	84.65%
Sources Over/(Under) Uses	\$ 132,684	(345,793)	294,272	-	-	-	(677,719)		

# Child Nutrition Fund

# Fund 5

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>Sources</b>									
State Sources:									
3100 State Public School Fund Revenues	\$ -	-	-	-	-	-	-	-	0.00%
3200 Other State Allocations for Current Operations	11,103	9,000	788	-	-	10,000	-	10,000	100.00%
3400 State Allocations Restricted to Capital				-	-	-	-	-	0.00%
Federal Sources:									
3600 Restricted Federal Grants - DPI	-	-	-	-	-	-	-	-	0.00%
3700 Restricted Federal Grants - Direct to LEA	-	-	-	-	-	-	-	-	0.00%
3800 Other Restricted Federal Sources	8,606,659	9,032,527	9,168,319	9,269,518	9,269,518	9,269,518	1,530,203	7,739,315	83.49%
Local Sources:									
4100 Union County Appropriation	-	-	-	-	-	-	-	-	0.00%
4200 Tuition and Fees	-	-	-	-	-	-	-	-	0.00%
4300 Revenues Related to Providing Meals	7,734,156	7,642,267	7,564,219	7,046,317	7,022,317	7,012,317	1,140,936	5,871,381	83.73%
4400 Local Sources Unrestricted	27,973	27,175	24,866	-	23,000	23,000	4,520	18,480	80.35%
4800 Local Sources Restricted	40,490	225,459	125,425	-	1,000	1,000	1,554	(554)	-55.37%
4900 Special Revenue Services	67,146	91,591	46,407	-	-	-	-	-	0.00%
Fund Balance:									
Restricted and Assigned Fund Balance	-	-	-	1,484,165	-	-	-	-	0.00%
Fund Balance Appropriated	-	-	-	-	1,484,165	1,484,165	-	1,484,165	100.00%
Total Funding Sources	\$ 16,487,527	17,028,019	16,930,024	17,800,000	17,800,000	17,800,000	2,677,213	15,122,787	84.96%

## Uses

### 5000 Instructional Programs

5100 Regular Instructional Services	\$ -	-	-	-	-	-	-	-	0.00%
5200 Special Populations Services	-	-	-	-	-	-	-	-	0.00%
5300 Alternative Programs and Services	-	-	-	-	-	-	-	-	0.00%
5400 School Leadership Services	-	-	-	-	-	-	-	-	0.00%
5500 Co-Curricular Services	-	-	-	-	-	-	-	-	0.00%
5800 School Based Support Services	-	-	-	-	-	-	-	-	0.00%
Total 5000 Instructional Programs	\$ -	-	-	-	-	-	-	-	0.00%

# Child Nutrition Fund

# Fund 5

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>6000 Supporting Services</b>									
6100 Support and Development Services	\$ -	-	-	-	-	-	-	-	0.00%
6200 Special Population Support and Development Services	-	-	-	-	-	-	-	-	0.00%
6300 Alternative Programs and Services Support	-	-	-	-	-	-	-	-	0.00%
6400 Technology Support Services	-	-	-	-	-	-	-	-	0.00%
6500 Operational Support Services	-	-	-	-	-	-	-	-	0.00%
6600 Financial and H.R. Support Services	-	-	-	-	-	-	-	-	0.00%
6700 Accountability Services	-	-	-	-	-	-	-	-	0.00%
6800 System-Wide Pupil Support Services	-	-	-	-	-	-	-	-	0.00%
6900 Policy, Leadership, and Public Relations	-	-	-	-	-	-	-	-	0.00%
Total 6000 Supporting Services	\$ -	-	-	-	-	-	-	-	0.00%
<b>7000 Community Services</b>									
7100 Community Services	\$ -	-	-	-	-	-	-	-	0.00%
7200 Nutrition Services	14,891,136	15,641,803	16,011,332	16,595,636	16,595,636	16,595,636	4,608,588	11,987,048	72.23%
Total 7000 Community Services	\$ 14,891,136	15,641,803	16,011,332	16,595,636	16,595,636	16,595,636	4,608,588	11,987,048	72.23%
<b>8000 Non-Programmed Charges</b>									
8100 Payments to Charter Schools	\$ -	-	-	-	-	-	-	-	0.00%
8100 Other Non-Program Charges - Indirect Cost	1,012,983	1,114,176	1,169,174	1,204,364	1,204,364	1,204,364	-	1,204,364	100.00%
8200 Unbudgeted Federal Grant Funds	-	-	-	-	-	-	-	-	0.00%
8600 Educational Foundations	-	-	-	-	-	-	-	-	0.00%
8700 Scholarships	-	-	-	-	-	-	-	-	0.00%
Total 8000 Non-Programmed Charges	\$ 1,012,983	1,114,176	1,169,174	1,204,364	1,204,364	1,204,364	-	1,204,364	100.00%
<b>9000 Capital Outlay Expenditures</b>									
9000 Capital Outlay	\$ 388,004	469,038	200,766	-	-	-	-	-	0.00%
9900 Other Capital Outlay	-	-	-	-	-	-	-	-	0.00%
Total 9000 Capital Outlay Expenditures	\$ 388,004	469,038	200,766	-	-	-	-	-	0.00%
Total Uses	\$ 16,292,123	17,225,017	17,381,272	17,800,000	17,800,000	17,800,000	4,608,588	13,191,412	74.11%
Sources Over/(Under) Uses	\$ 195,404	(196,998)	(451,248)	-	-	-	(1,931,375)		

# After School Program Fund

## Fund 7

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>Sources</b>									
State Sources:									
3100 State Public School Fund Revenues	\$ -	-	-	-	-	-	-	-	0.00%
3200 Other State Allocations for Current Operations	2,433	2,622	10	-	-	-	-	-	0.00%
3400 State Allocations Restricted to Capital	-	-	-	-	-	-	-	-	0.00%
Federal Sources:									
3600 Restricted Federal Grants - DPI	-	-	-	-	-	-	-	-	0.00%
3700 Restricted Federal Grants - Direct to LEA	-	-	-	-	-	-	-	-	0.00%
3800 Other Restricted Federal Sources	-	-	-	-	-	-	-	-	0.00%
Local Sources:									
4100 Union County Appropriation	-	-	-	-	-	-	-	-	0.00%
4200 Tuition and Fees	4,206,935	4,274,849	4,445,298	4,500,000	4,388,750	4,388,750	1,023,382	3,365,368	76.68%
4300 Revenues Related to Providing Meals	-	-	-	-	-	-	-	-	0.00%
4400 Local Sources Unrestricted	18,106	11,403	13,317	-	-	-	1,986	(1,986)	0.00%
4800 Local Sources Restricted	-	-	-	-	-	-	-	-	0.00%
4900 Special Revenue Services	-	-	-	-	-	-	-	-	0.00%
Fund Balance:									
Restricted and Assigned Fund Balance	-	-	-	-	-	-	-	-	0.00%
Fund Balance Appropriated	-	-	-	-	446,600	446,600	-	446,600	100.00%
<b>Total Funding Sources</b>	<b>\$ 4,227,474</b>	<b>4,288,874</b>	<b>4,458,625</b>	<b>4,500,000</b>	<b>4,835,350</b>	<b>4,835,350</b>	<b>1,025,368</b>	<b>3,809,982</b>	<b>78.79%</b>

### Uses

<b>5000 Instructional Programs</b>									
5100 Regular Instructional Services	\$ -	-	-	-	-	-	-	-	0.00%
5200 Special Populations Services	-	-	-	-	-	-	-	-	0.00%
5300 Alternative Programs and Services	-	-	-	-	-	-	-	-	0.00%
5400 School Leadership Services	-	-	-	-	-	-	-	-	0.00%
5500 Co-Curricular Services	-	-	-	-	-	-	-	-	0.00%
5800 School Based Support Services	-	-	-	-	-	-	-	-	0.00%
<b>Total 5000 Instructional Programs</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>



# After School Program Fund

## Fund 7

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>6000 Supporting Services</b>									
6100 Support and Development Services	\$ -	-	-	-	-	-	-	-	0.00%
6200 Special Population Support and Development Services	-	-	-	-	-	-	-	-	0.00%
6300 Alternative Programs and Services Support	-	-	-	-	-	-	-	-	0.00%
6400 Technology Support Services	-	-	-	-	-	-	-	-	0.00%
6500 Operational Support Services	-	-	-	-	-	-	-	-	0.00%
6600 Financial and H.R. Support Services	-	-	-	-	-	-	-	-	0.00%
6700 Accountability Services	-	-	-	-	-	-	-	-	0.00%
6800 System-Wide Pupil Support Services	-	-	-	-	-	-	-	-	0.00%
6900 Policy, Leadership, and Public Relations	-	-	-	-	-	-	-	-	0.00%
Total 6000 Supporting Services	\$ -	-	-	-	-	-	-	-	0.00%
<b>7000 Community Services</b>									
7100 Community Services	\$ 3,704,638	3,908,515	4,052,030	3,930,000	4,053,350	4,053,350	1,047,229	3,006,121	74.16%
7200 Nutrition Services	-	-	-	-	-	-	-	-	0.00%
Total 7000 Community Services	\$ 3,704,638	3,908,515	4,052,030	3,930,000	4,053,350	4,053,350	1,047,229	3,006,121	74.16%
<b>8000 Non-Programmed Charges</b>									
8100 Payments to Charter Schools	\$ -	-	-	-	-	-	-	-	0.00%
8100 Other Non-Program Charges - Indirect Cost	703,638	327,248	496,602	570,000	782,000	782,000	202,399	579,601	74.12%
8200 Unbudgeted Federal Grant Funds	-	-	-	-	-	-	-	-	0.00%
8600 Educational Foundations	-	-	-	-	-	-	-	-	0.00%
8700 Scholarships	-	-	-	-	-	-	-	-	0.00%
Total 8000 Non-Programmed Charges	\$ 703,638	327,248	496,602	570,000	782,000	782,000	202,399	579,601	74.12%
<b>9000 Capital Outlay Expenditures</b>									
9000 Capital Outlay	\$ -	-	-	-	-	-	-	-	0.00%
9900 Other Capital Outlay	-	-	-	-	-	-	-	-	0.00%
Total 9000 Capital Outlay Expenditures	\$ -	-	-	-	-	-	-	-	0.00%
Total Uses	\$ 4,408,276	4,235,763	4,548,632	4,500,000	4,835,350	4,835,350	1,249,628	3,585,722	74.16%
Sources Over/(Under) Uses	\$ (180,802)	53,111	(90,007)	-	-	-	(224,260)		

# Other Specific Revenue Fund

# Fund 8

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>Sources</b>									
State Sources:									
3100 State Public School Fund Revenues	\$ -	-	-	-	-	-	-	-	0.00%
3200 Other State Allocations for Current Operations	536,196	1,342,684	900,585	928,200	927,678	927,678	188,077	739,602	79.73%
3400 State Allocations Restricted to Capital	-	-	-	-	-	-	-	-	0.00%
Federal Sources:									
3600 Restricted Federal Grants - DPI	-	-	-	-	-	-	-	-	0.00%
3700 Restricted Federal Grants - Direct to LEA	997,336	1,419,178	890,039	-	864,702	864,702	997,321	(132,619)	-15.34%
3800 Other Restricted Federal Sources	301,648	303,358	308,520	655,500	308,520	308,520	73,307	235,213	76.24%
Local Sources:									
4100 Union County Appropriation	-	-	-	-	-	-	-	-	0.00%
4200 Tuition and Fees	32,576	48,852	58,793	-	45,000	45,000	15,872	29,128	64.73%
4300 Revenues Related to Providing Meals	-	-	-	-	-	-	-	-	0.00%
4400 Local Sources Unrestricted	518,909	589,510	3,105,589	245,000	259,536	259,536	283,204	(23,668)	-9.12%
4800 Local Sources Restricted	2,686,627	2,221,292	2,698,686	1,196,561	2,719,205	2,719,205	214,276	2,504,929	92.12%
4900 Special Revenue Services	-	-	-	-	-	-	-	-	0.00%
Fund Balance:									
Restricted and Assigned Fund Balance	-	-	-	3,000,000	1,389,484	1,389,484	-	1,389,484	100.00%
Fund Balance Appropriated	-	-	-	-	2,879,561	2,879,561	-	2,879,561	100.00%
Total Funding Sources	\$ 5,073,292	5,924,874	7,962,212	6,025,261	9,393,686	9,393,686	1,772,056	7,621,630	81.14%

## Uses

### 5000 Instructional Programs

5100 Regular Instructional Services	\$ 512,808	4,202,633	1,676,267	-	2,427,766	2,427,766	975,428	1,452,337	59.82%
5200 Special Populations Services	322,374	920,663	1,990,997	3,200,493	3,780,922	3,780,922	1,387,039	2,393,883	63.31%
5300 Alternative Programs and Services	176,891	723,946	918,296	1,837,491	1,881,122	1,881,122	329,342	1,551,780	82.49%
5400 School Leadership Services	40,057	202,959	291,915	75,988	102,183	102,183	119,909	(17,726)	-17.35%
5500 Co-Curricular Services	31,971	36,747	20,564	319,434	25,585	25,585	-	25,585	100.00%
5800 School Based Support Services	260,423	340,898	419,779	351,088	324,644	324,644	116,816	207,828	64.02%
Total 5000 Instructional Programs	\$ 1,344,524	6,427,846	5,317,818	5,784,494	8,542,222	8,542,222	2,928,534	5,613,688	65.72%

# Other Specific Revenue Fund

# Fund 8

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>6000 Supporting Services</b>									
6100 Support and Development Services	\$ 14,766	9,434	10,914	2,500	21,731	21,731	1,624	20,106	92.53%
6200 Special Population Support and Development Services	-	-	25	-	-	-	44	(44)	0.00%
6300 Alternative Programs and Services Support	-	-	-	-	-	-	-	-	0.00%
6400 Technology Support Services	-	2,676,739	305,702	-	-	-	-	-	0.00%
6500 Operational Support Services	32,817	1,210	2,773	500	6,796	6,796	22,713	(15,917)	-234.21%
6600 Financial and H.R. Support Services	184,388	74,840	67,488	-	363,184	363,184	22,907	340,278	93.69%
6700 Accountability Services	-	-	-	-	-	-	-	-	0.00%
6800 System-Wide Pupil Support Services	93,192	-	-	-	-	-	-	-	0.00%
6900 Policy, Leadership, and Public Relations	38,503	-	12,831	-	128,852	128,852	43,381	85,471	66.33%
Total 6000 Supporting Services	\$ 363,666	2,762,223	399,733	3,000	520,563	520,563	90,669	429,894	82.58%
<b>7000 Community Services</b>									
7100 Community Services	\$ 170,310	247,083	290,378	153,301	289,101	289,101	88,125	200,976	69.52%
7200 Nutrition Services	-	-	-	-	-	-	-	-	0.00%
Total 7000 Community Services	\$ 170,310	247,083	290,378	153,301	289,101	289,101	88,125	200,976	69.52%
<b>8000 Non-Programmed Charges</b>									
8100 Payments to Charter Schools	\$ -	-	-	-	-	-	-	-	0.00%
8100 Other Non-Program Charges - Indirect Cost	6,428	2,444	-	-	-	-	-	-	0.00%
8200 Unbudgeted Federal Grant Funds	-	-	-	-	-	-	-	-	0.00%
8600 Educational Foundations	63,859	73,989	34,493	84,466	40,300	40,300	11,914	28,386	70.44%
8700 Scholarships	12,000	-	-	-	1,500	1,500	-	1,500	100.00%
Total 8000 Non-Programmed Charges	\$ 82,287	76,433	34,493	84,466	41,800	41,800	11,914	29,886	71.50%
<b>9000 Capital Outlay Expenditures</b>									
9000 Capital Outlay	\$ -	-	-	-	-	-	-	-	0.00%
9900 Other Capital Outlay	-	-	-	-	-	-	-	-	0.00%
Total 9000 Capital Outlay Expenditures	\$ -	-	-	-	-	-	-	-	0.00%
Total Uses	\$ 1,960,787	9,513,585	6,042,422	6,025,261	9,393,686	9,393,686	3,119,242	6,274,444	66.79%
Sources Over/(Under) Uses	\$ 3,112,505	(3,588,711)	1,919,790	-	-	-	(1,347,186)		

# Capital Projects Reporting

Project Classification	School	Project	Original Budget	Transfers To/(From)	Revised Budget	Year-to-Date Expenditure/Encumbered	Project Remaining Balance	Notes
Jury Award YR1	Benton Heights	Partial Roofing: Building 1 sections .02, .05, .08. Approx. 870 s.f.	\$ 16,500	-	16,500	-	16,500	
Preventive Maint.	Benton Heights	Replace flooring in North Hall	24,150	-	24,150	-	24,150	
Identified and Emerging	Benton Heights	Install new fire alarm (combine units to one panel and/or serviceability)	57,000	-	57,000	-	57,000	
Jury Award YR1	CATA	Partial Roofing: Building 1 section .01 Approx. 44,500 s.f.	667,500	-	667,500	-	667,500	
Jury Award YR1	CATA	Strategic Fencing and HID's at 3 doors	11,250	-	11,250	-	11,250	
Preventive Maint.	CATA	Replace partitions in (4) restrooms	30,000	-	30,000	-	30,000	
Identified and Emerging	Cosmetology	Install new fire alarm (combine units to one panel and/or serviceability)	35,000	-	35,000	-	35,000	
Identified and Emerging	Cosmetology	Install new security system (serviceability)	15,000	-	15,000	-	15,000	
Jury Award YR1	Cuthbertson High	Strategic Fencing (none) and HID's at 2 doors	4,500	-	4,500	-	4,500	
Jury Award YR1	Cuthbertson Middle	Strategic Fencing (none) and HID at 1 door	2,250	-	2,250	-	2,250	
Identified and Emerging	East	Install new fire alarm (combine units to one panel and/or serviceability)	51,250	-	51,250	-	51,250	
Jury Award YR1	East Union	Partial Roofing: Building 1 section .08 and Building 2 section .04 Approx. 4,103 s.f.	61,550	-	61,550	58,220	3,330	NH 4,600 Interstate 53,620
Identified and Emerging	East Union	Install new fire alarm (combine units to one panel and/or serviceability)	57,000	-	57,000	-	57,000	
Identified and Emerging	East Union	Install new security system (serviceability)	17,000	-	17,000	-	17,000	
Jury Award YR1	East Union	Strategic Fencing and HID's at 3 doors	9,250	-	9,250	-	9,250	
Jury Award YR2	East Union	g. Administration A/R (Replace reception counter to meet ADA, interior wall repairs in admin., carpet replacement) (Ref # 50b, 51d, 52c)--security doors in CIP Yr 1	49,391	-	49,391	-	49,391	
Identified and Emerging	Facilities	Install new fire alarm (combine units to one panel and/or serviceability)	42,500	-	42,500	-	42,500	
Jury Award YR1	Forest Hills	Partial Roofing: Building 1 sections .06, .08, .09, .10, .11, .21, .22, .23, .25, .28, .30. Approx. 33,877 s.f.	508,500	-	508,500	501,000	7,500	NH 36,300 AAR 464,700
Jury Award YR1	Forest Hills	Handrail/ramps @ cafeteria and greenhouse for ADA compliance (CFS Ref. 28)	38,500	-	38,500	-	38,500	
Jury Award YR1	Forest Hills	Replace electric water coolers for ADA compliance (See CFS Pg. 14)	11,000	-	11,000	-	11,000	
Jury Award YR1	Forest Hills	Strategic Fencing and HID's at 3 doors	11,750	-	11,750	-	11,750	
Jury Award YR1	Forest Hills	d. ADA Issues and extensive work on all playfields needed.	97,680	-	97,680	-	97,680	
Jury Award YR1	Forest Hills	Football stadium emergency lighting (CFS Pg. 15)	16,500	-	16,500	-	16,500	
	Forest Hills	Change Order 1 for 13/14 Roofing Project	-	20,410	20,410	20,410	-	
	Forest Hills	Change Order 3 for 13/14 ADA Stadium Project	-	8,593	8,593	8,593	-	
	Forest Hills	Change Order 4 for 13/14 ADA Stadium Project	-	30,726	30,726	30,726	-	
Other Capital	Forest Hills	Stadium	454,654	-	454,654	366,055	88,599	Construction in Progress
Jury Award YR1	Hemby Bridge	Partial Roofing: Building 1 section .06 and Building 2 sections .04, .05, .06. Approx. 2,443 s.f.	36,650	-	36,650	30,220	6,430	NH 2,000 Rike 28,220
Identified and Emerging	Hemby Bridge	Install new fire alarm (combine units to one panel and/or serviceability)	55,000	-	55,000	-	55,000	
Jury Award YR1	Indian Trail	Partial Roofing: Building 1 sections .04, .15, .16, .17, .25, .26, .27, .28. Approx. 18,993 s.f.	389,900	(59,981)	329,919	281,230	48,689	NH - 29,000 Rike 252,230
Jury Award YR1	Indian Trail	ADA access @ front entrance and auditorium	75,000	-	75,000	-	75,000	

# Capital Projects Reporting

Project Classification	School	Project	Original Budget	Transfers To/(From)	Revised Budget	Year-to-Date Expenditure/Encumbered	Project Remaining Balance	Notes
Preventive Maint.	Indian Trail	Electrical Upgrades: MDP replacement in C hall boiler room	51,230		51,230	-	51,230	
Jury Award YR1	Marvin Ridge High	Strategic Fencing (none) and HID's at 6 doors	13,500		13,500	-	13,500	
Jury Award YR1	Marvin Ridge Middle	Strategic Fencing (none) and HID's at 5 doors	11,250		11,250	-	11,250	
Jury Award YR1	Monroe High	Partial Roofing: Building 1 sections .01, .03, .04, .13, .14, .17, .18, .22 and Building 2 section .10. Approx. 47,525 s.f.	712,900		712,900	-	712,900	
Identified and Emerging	Monroe High	Combine security system into one unit - Bosch	15,000		15,000	-	15,000	
Preventive Maint.	Monroe High	Sidewalks that are in need of repair/replacement	28,000		28,000	-	28,000	
Jury Award YR1	Monroe High	Strategic Fencing and HID's at 5 doors	18,750		18,750	-	18,750	
Jury Award YR1	Monroe Middle	Partial Roofing: Building 1 section .05. Approx. 2,210 s.f.	33,200	(33,199)	1	1	-	AAR Completed out of 9.5
Jury Award YR1	Monroe Middle	Restroom renovations for ADA compliance, to meet current code, and new finishes	210,000		210,000	16,750	193,250	DH&A Design Fee 16,750
Jury Award YR1	Monroe Middle	Strategic Fencing and HID's at 3 doors	8,750		8,750	-	8,750	
Identified and Emerging	Old Fairview	Install new fire alarm (combine units to one panel and/or serviceability)	57,000		57,000	-	57,000	
Identified and Emerging	Old Fairview	Install new security system (serviceability)	17,000	-	17,000	-	17,000	
Jury Award YR1	Parkwood High	Partial Roofing: Building 1 sections .13, .15, .19, .20, .22, .26, .27, .28, .29, .30, .31, .32. and Building 5 section .01, Building 6 section .01, building 7 sections .01, .02. Approx. 63,964 s.f.	960,450	-	960,450	-	960,450	
Identified and Emerging	Parkwood High	Install new fire alarm (combine units to one panel and/or serviceability)	57,000	-	57,000	-	57,000	
Jury Award YR1	Parkwood High	Replace track and add drainage (CFS Ref. 30d; reassessed as safety since CFS completed)	405,000	-	405,000	36,585	368,415	RBS Design Fee 28,885, L&A 7,700
Preventive Maint.	Parkwood Middle	Replace bathroom partitions in old section of school and two locker rooms (end of service life - repair by replacement)	100,000	-	100,000	-	100,000	
Preventive Maint.	Parkwood Middle	Replace wooden exterior doors to FRP and new hardware	70,000	-	70,000	-	70,000	
Jury Award YR1	Parkwood Middle	Strategic Fencing and HID's at 2 doors	11,400	-	11,400	-	11,400	
Jury Award YR1	Parkwood Middle	Install entry vestibule	37,500	-	37,500	4,500	33,000	DH&A Design Fee 4,500
Identified and Emerging	Piedmont High	Install new security system (serviceability)	19,000	-	19,000	-	19,000	
Jury Award YR1	Piedmont High	Strategic Fencing and HID's at 2 doors	14,500	-	14,500	-	14,500	
Jury Award YR1	Piedmont High	Change Order 2 for 13/14 Stadium Project	-	33,451	33,451	33,451	-	
Jury Award YR1	Piedmont Middle	Partial Roofing: Building 1 sections .01, .02, .03, .04 and Building 2 section .01, Building 3 section .01. Approx. 72,591 s.f.	1,081,900	-	1,081,900	-	1,081,900	
Preventive Maint.	Piedmont Middle	Storm water replacement to correct broken pipe feeding into sanitary sewer	175,000	-	175,000	4,900	170,100	L&A 4,900
Jury Award YR1	Piedmont Middle	Strategic Fencing and HID's at 2 doors	12,250	-	12,250	-	12,250	
Jury Award YR1	Piedmont Middle	Install entry vestibule	37,500	-	37,500	4,500	33,000	DH&A Design Fee 4,500
Jury Award YR1	Porter Ridge High	Strategic Fencing (none) and HID's at 6 doors	13,500	-	13,500	-	13,500	
Jury Award YR1	Porter Ridge Middle	Strategic Fencing (none) and HID's at 5 doors	11,250	-	11,250	-	11,250	
Preventive Maint.	Prospect	Replace flooring (ACBM)	252,415	-	252,415	-	252,415	
Jury Award YR1	Prospect	ADA Project - access to MCR's (CFS Ref. 43b) and toilet renovation (CFS Ref. pg. 9)	152,781	-	152,781	-	152,781	

# Capital Projects Reporting

Project Classification	School	Project	Original Budget	Transfers To/(From)	Revised Budget	Year-to-Date Expenditure/Encumbered	Project Remaining Balance	Notes
Identified and Emerging	Prospect	e. Toilet Rooms (Address accessible doors, 5x5 stalls & Gym RR's) (Ref. Toilet Rooms Pg. 9)	86,781	-	86,781	-	86,781	
Preventive Maint.	Prospect	Replace partitions in (4) restrooms (end of service life - repair by replacement)	30,000	-	30,000	-	30,000	
Identified and Emerging	Rock Rest	Classroom A/R (Increase classroom capacity to 804, add'l Resource and tutoring spaces needed.	1,951,000	-	1,951,000	5,000	1,946,000	YCH Program Charette-5,000
Preventive Maint.	Sardis	Install new fire alarm (combine units to one panel and/or serviceability)	55,000	-	55,000	-	55,000	
Preventive Maint.	South Providence	Replace partitions (2) restrooms (end of service life - repair by replacement)	15,000	-	15,000	-	15,000	
Jury Award YR1	South Providence	Strategic Fencing and HID's at 3 doors	7,250	-	7,250	-	7,250	
Jury Award YR1	Sun Valley High	Partial Roofing: Building 1 sections .02, .03, .04, .05, .14, .22a, .22 and Building 15 section .01, Building 24 sections .01, .02, building 27 sections .01. Approx. 66,044 s.f.	565,500	-	565,500	-	565,500	
Preventive Maint.	Sun Valley High	Replace VCT on math hall and classrooms	93,620	-	93,620	-	93,620	
Jury Award YR1	Sun Valley High	Strategic Fencing and HID's at 3 doors	13,250	-	13,250	-	13,250	
Jury Award YR1	Sun Valley Middle	Partial Roofing: Building 1 sections .01, .05 and Building 2 section .01, Building 3 sections .01, building 4 section .01, building 11 section .03. Approx. 31,196 s.f.	461,000	-	461,000	-	461,000	
Identified and Emerging	Sun Valley Middle	Install new security system (serviceability)	17,000	-	17,000	-	17,000	
Preventive Maint.	Sun Valley Middle	Replace partitions and fixtures in restrooms (end of service life - repair by replacement)	65,000	-	65,000	-	65,000	
Jury Award YR1	Sun Valley Middle	Strategic Fencing and HID's at 2 doors	11,550	-	11,550	-	11,550	
Jury Award YR1	Sun Valley Middle	Install entry vestibule	37,500	-	37,500	4,500	33,000	DH&A Design Fee 4,500
Identified and Emerging	Union	Install new fire alarm (combine units to one panel and/or serviceability)	55,000	-	55,000	-	55,000	
Preventive Maint.	Various	Roofing maintenance for various sites	325,000	-	325,000	-	325,000	
Furniture	Various	Furniture at Various Schools	133,545	-	133,545	133,545	(0)	Completed
EC BUS	Various	One EC Bus	84,444	-	84,444	84,444	-	Order In Progress
Activity Buses	Various	5 Activity Buses	475,000	-	475,000	433,547	41,453	Order In Progress
Identified and Emerging	Walter Bickett Ed	Add security keypad in gym and C building	5,000	-	5,000	-	5,000	
Identified and Emerging	Walter Bickett Elementa	a. Classroom A/R (Increase classroom capacity to 804, add'l Resource and tutoring spaces needed. Teacher Workroom has been converted to a classroom) (Ref. # 13) (Est. based on 6,000 s.f. @ \$170/s.f. for new CR's, 4 itinerant offices/tutoring space @ 400 s.f. @ \$170/s.f., Teacher Workroom @ 400 sf. @ \$190/s.f.)	1,876,000	-	1,876,000	5,000	1,871,000	RBS Program Charette - 5,000
Jury Award YR1	Weddington Elem/Middl	Partial Roofing: Building 1 sections .01 - .39 except .06, .11, .12, .13 Approx. 172,359 s.f.	2,585,500	-	2,585,500	-	2,585,500	
Jury Award YR1	Weddington High	Strategic Fencing (none) and HID's at 3 doors	6,750	-	6,750	-	6,750	
Jury Award YR1	Weddington Middle	Strategic Fencing (none) and HID at 1 door	2,250	-	2,250	-	2,250	
Preventive Maint.	Wesley Chapel	Replace partitions and fixtures in restrooms (end of service life - repair by replacement)	63,495	-	63,495	-	63,495	
Jury Award YR1	Wesley Chapel	g. Exposed wiring needs to be reworked in many areas, possibly run in conduits or metal raceways. (Ref. Data/Comm Pg. 13)*	13,200	-	13,200	-	13,200	

# Capital Projects Reporting

Project Classification	School	Project	Original Budget	Transfers To/(From)	Revised Budget	Year-to-Date Expenditure/Encumbered	Project Remaining Balance	Notes
Jury Award YR1	Western Union	Partial Roofing: Building 1 sections .01, .02, .03, .04, .05, .06, .07, .08, .09, .16, .17, .18, .22, .23, .24 Approx. 86,115 s.f.	1,002,900	-	1,002,900	-	1,002,900	
Preventive Maint.	Western Union	Replace flooring (ACBM)	241,699	-	241,699	-	241,699	
Jury Award YR3	Western Union	f. Wiring (Exposed wiring needs to be reworked in many areas, possibly run in conduits or metal raceways). (Ref. Pg. 15)	18,500	-	18,500	-	18,500	
Jury Award YR2	Wingate	Classroom A/R to replace MCRs	2,485,435	-	2,485,435	5,000	2,480,435	Little Program Charette - 5,000
Total All Projects			\$ 20,217,419	-	20,217,419	2,068,177	18,149,243	

# Personnel Count Summary by Function

Function	Function Description	State Public School Fund	Local Current Expense Fund	Federal Grant Fund	Child Nutrition Fund	After School Care Fund	Other Specific Revenue Fund	Total
<b>5000 Instructional Programs</b>								
5100	Regular Instructional Services	2,368.00	33.00	22.00	-	-	11.00	2,434.00
5200	Special Populations Services	456.00	2.00	109.00	-	-	61.00	628.00
5300	Alternative Programs and Services	101.00	12.00	92.00	-	-	14.00	219.00
5400	School Leadership Services	102.00	128.00	-	-	-	4.00	234.00
5500	Co-Curricular Services	-	1.00	-	-	-	-	1.00
5800	School-Based Support Services	226.00	111.00	1.00	-	-	7.00	345.00
Total Instructional Programs Personnel		3,253.00	287.00	224.00	-	-	97.00	3,861.00
<b>6000 Supporting Services</b>								
6100	Support and Development Services	4.00	21.00	-	-	-	-	25.00
6200	Special Population Support and Development Ser	-	3.00	3.00	-	-	-	6.00
6300	Alternative Programs and Services	-	1.00	-	-	-	-	1.00
6400	Technology Support Services	-	49.00	-	-	-	-	49.00
6500	Operational Support Services	733.00	115.00	-	-	-	-	848.00
6600	Financial and Human Resources	1.00	37.00	-	-	-	-	38.00
6700	Accountability Services	-	4.00	-	-	-	-	4.00
6800	System-Wide Pupil Support Services	-	6.00	-	-	-	-	6.00
6900	Policy, Leadership, and Public Relations Services	5.00	11.00	-	-	-	1.00	17.00
Total Supporting Services Personnel		743.00	247.00	3.00	-	-	1.00	994.00
<b>7000 Community Services</b>								
7100	Child Care Services	-	-	-	-	153.00	-	153.00
7200	Nutrition Services	-	-	-	248.00	-	-	248.00
Total Community Services Personnel		-	-	-	248.00	153.00	-	401.00
<b>8000 Non-Programmed Charges</b>								
8600	Educational Foundation	-	-	-	-	-	1.00	1.00
Total Non-Programmed Charges Personnel		-	-	-	-	-	1.00	1.00
Total All Personnel		3,996.00	534.00	227.00	248.00	153.00	99.00	5,257.00

## Notes:

- (1) UCPS has an internal guideline for maximizing the use of state and federal funds prior to using local funds. The State allocates funds by position or dollars. Once these positions or dollars are exhausted, positions that are initially charged to the state fund will ultimately be charged to federal or local funds in future months.
- (2) The report includes some federally funded employees that are currently being funded with state and local dollars until federal grant allotments are released from the Department of Public Instruction. The number of positions funded from state and local allocations will change as federal grant funds are received.
- (3) On an ongoing basis, position vacancies are posted at <http://www.applitrack.com/ucps/onlineapp/> that will affect numbers on future reports. In addition, attrition and other positions that are in process of being hired will impact counts on future reports.



# Personnel Count Summary by Position

Position #	Position Title	State Public School Fund	Local Current Expense Fund	Federal Grant Fund	Child Nutrition Fund	After School Care Fund	Other Specific Revenue Fund	Total
111	Superintendent	1.00	-	-	-	-	-	1.00
112	Associate and Deputy Superintendent	3.00	-	-	-	-	-	3.00
113	Director and/or Supervisor	2.00	18.00	-	1.00	1.00	1.00	23.00
114	Principal	52.00	-	-	-	-	2.00	54.00
115	Finance Officer	1.00	-	-	-	-	-	1.00
116	Assistant Principal	37.00	34.00	-	-	-	-	71.00
117	Other Assistant Principal Assignment	1.00	13.00	-	-	-	-	14.00
118	Assistant Superintendent	1.00	-	-	-	-	-	1.00
121	Teacher	2,336.00	17.00	134.00	-	-	43.00	2,530.00
122	Interim Teacher	1.00	-	-	-	-	-	1.00
123	JROTC Teacher	2.00	-	-	-	-	10.00	12.00
124	Foreign Exchange (VIF)	64.00	-	-	-	-	-	64.00
131	Instructional Support I	209.00	-	1.00	-	-	7.00	217.00
132	Instructional Support II	46.00	-	-	-	-	1.00	47.00
133	Psychologist	26.00	-	-	-	-	1.00	27.00
135	Instructional Facilitators	32.00	23.00	1.00	-	-	1.00	57.00
142	Teacher Assistants-NCLB	365.00	20.00	80.00	-	-	24.00	489.00
144	Interpreter, Brailist, Translator, Education Interpreter	26.00	-	3.00	-	-	-	29.00
145	Therapist	24.00	1.00	-	-	-	3.00	28.00
146	School-Based Specialist	15.00	25.00	5.00	-	-	3.00	48.00
147	Monitor	84.00	3.00	-	-	-	-	87.00
151	Office Support	19.00	187.00	3.00	9.00	4.00	2.00	224.00
152	Technician	-	51.00	-	-	-	-	51.00
153	Administrative Specialist	-	35.00	-	4.00	2.00	1.00	42.00
171	Driver	340.00	-	-	-	-	-	340.00
173	Custodian	264.00	-	-	-	-	-	264.00
174	Cafeteria Worker	-	-	-	183.00	-	-	183.00
175	Skilled Trades	45.00	106.00	-	-	-	-	151.00
176	Manager	-	1.00	-	51.00	39.00	-	91.00
178	After School Care Staff	-	-	-	-	107.00	-	107.00
Total All Personnel		3,996.00	534.00	227.00	248.00	153.00	99.00	5,257.00

## Notes:

- (1) UCPS has an internal guideline for maximizing the use of state and federal funds prior to using local funds. The State allocates funds by position or dollars. Once these positions or dollars are exhausted, positions that are initially charged to the state fund will ultimately be charged to federal or local funds in future months.
- (2) The report includes some federally funded employees that are currently being funded with state and local dollars until federal grant allotments are released from the Department of Public Instruction. The number of positions funded from state and local allocations will change as federal grant funds are received.
- (3) On an ongoing basis, position vacancies are posted at <http://www.applitrack.com/ucps/onlineapp/> that will affect numbers on future reports. In addition, attrition and other positions that are in process of being hired will impact counts on future reports.

# 2014-2015 Membership Report Summary

School Type	Cap	September	October	November	December	January	February	March	April	May
Elementary Schools	26,159	18,744	18,777	-	-	-	-	-	-	-
Middle Schools	12,100	10,187	10,174	-	-	-	-	-	-	-
High Schools	14,500	11,478	11,488	-	-	-	-	-	-	-
Special Schools	-	1,598	1,596	-	-	-	-	-	-	-
Total All Schools	52,759	42,007	42,035	-	-	-	-	-	-	-

**NOTE: Total membership includes pre-kindergarten (PK) and visiting students; cap is as reported in Enrollment Forecast dated 5/22/2014.**

# 2014-2015 Membership Report Detail

School Name	Cap	September	October	November	December	January	February	March	April	May
<b>Elementary Schools</b>										
Antioch Elementary	1,000	745	747	-	-	-	-	-	-	-
Benton Heights Elementary	-	631	632	-	-	-	-	-	-	-
East Elementary	870	547	546	-	-	-	-	-	-	-
Fairview Elementary	870	564	560	-	-	-	-	-	-	-
Hemby Bridge Elementary	870	507	504	-	-	-	-	-	-	-
Indian Trail Elementary	922	686	689	-	-	-	-	-	-	-
Kensington Elementary	1,000	691	698	-	-	-	-	-	-	-
Marshville Elementary	819	483	476	-	-	-	-	-	-	-
Marvin Elementary	1,000	633	636	-	-	-	-	-	-	-
New Salem Elementary	489	300	300	-	-	-	-	-	-	-
New Town Elementary	1,000	1,007	1,015	-	-	-	-	-	-	-
Poplin Elementary	1,000	722	721	-	-	-	-	-	-	-
Porter Ridge Elementary	1,000	481	481	-	-	-	-	-	-	-
Prospect Elementary	686	464	464	-	-	-	-	-	-	-
Rea View Elementary	1,000	654	656	-	-	-	-	-	-	-
Rock Rest Elementary	870	700	698	-	-	-	-	-	-	-
Rocky River Elementary	1,000	847	846	-	-	-	-	-	-	-
Sandy Ridge Elementary	1,000	660	659	-	-	-	-	-	-	-
Sardis Elementary	870	595	600	-	-	-	-	-	-	-
Shiloh Elementary	1,000	564	571	-	-	-	-	-	-	-
Stallings Elementary	1,000	576	579	-	-	-	-	-	-	-
Sun Valley Elementary	1,000	696	698	-	-	-	-	-	-	-
Union Elementary	686	397	392	-	-	-	-	-	-	-
Unionville Elementary	870	699	705	-	-	-	-	-	-	-
Walter Bickett Elementary	870	695	706	-	-	-	-	-	-	-
Waxhaw Elementary	1,000	642	642	-	-	-	-	-	-	-
Weddington Elementary	1,000	731	731	-	-	-	-	-	-	-
Wesley Chapel Elementary	870	550	550	-	-	-	-	-	-	-
Western Union Elementary	778	661	659	-	-	-	-	-	-	-
Wingate Elementary	819	616	616	-	-	-	-	-	-	-
Total Elementary Schools	26,159	18,744	18,777	-	-	-	-	-	-	-

# 2014-2015 Membership Report Detail

School Name	Cap	September	October	November	December	January	February	March	April	May
<b>Middle Schools</b>										
Cuthbertson Middle	1,400	1,133	1,132	-	-	-	-	-	-	-
East Union Middle	1,250	909	909	-	-	-	-	-	-	-
Marvin Ridge Middle	1,400	1,267	1,269	-	-	-	-	-	-	-
Monroe Middle	1,300	1,066	1,064	-	-	-	-	-	-	-
Parkwood Middle	1,250	966	969	-	-	-	-	-	-	-
Piedmont Middle	1,250	1,099	1,093	-	-	-	-	-	-	-
Porter Ridge Middle School	1,400	1,385	1,386	-	-	-	-	-	-	-
Sun Valley Middle	1,600	1,365	1,353	-	-	-	-	-	-	-
Weddington Middle	1,250	997	999	-	-	-	-	-	-	-
Total Middle Schools	12,100	10,187	10,174	-	-	-	-	-	-	-
<b>High Schools</b>										
Cuthbertson High	1,900	1,448	1,455	-	-	-	-	-	-	-
Forest Hills High	1,475	938	942	-	-	-	-	-	-	-
Marvin Ridge High	1,900	1,580	1,582	-	-	-	-	-	-	-
Monroe High	1,200	1,009	1,011	-	-	-	-	-	-	-
Parkwood High	1,435	1,010	1,011	-	-	-	-	-	-	-
Piedmont High	1,530	1,245	1,241	-	-	-	-	-	-	-
Porter Ridge High School	1,700	1,594	1,593	-	-	-	-	-	-	-
Sun Valley High	1,660	1,306	1,308	-	-	-	-	-	-	-
Weddington High	1,700	1,348	1,345	-	-	-	-	-	-	-
Total High Schools	14,500	11,478	11,488	-	-	-	-	-	-	-
<b>Special Schools</b>										
Union County Early College	-	343	343	-	-	-	-	-	-	-
Central Academy of Technology & Arts	-	802	801	-	-	-	-	-	-	-
South Providence	-	110	111	-	-	-	-	-	-	-
Walter Bickett Education Center	-	271	270	-	-	-	-	-	-	-
Wolfe School	-	72	71	-	-	-	-	-	-	-
Total Special Schools	-	1,598	1,596	-	-	-	-	-	-	-
Total All Schools	52,759	42,007	42,035	-	-	-	-	-	-	-

**NOTE: Total membership includes pre-kindergarten (PK) and visiting students; cap is as reported in Enrollment Forecast dated 5/22/2014.**